# EXPLANATORY STATEMENT

# Select Legislative Instrument No. 131, 2014

## Issued by authority of the Minister for the Environment

*National Greenhouse and Energy Reporting Act 2007*

*National Greenhouse and Energy Reporting Amendment (2014 Measures No. 1) Regulation 2014*

Section 77 of the *National Greenhouse and Energy Reporting Act 2007* (the “NGER Act”) provides that the Governor-General may make regulations prescribing matters required or permitted by the Act to be prescribed, or necessary or convenient to be prescribed for carrying out or giving effect to the Act. The *National Greenhouse and Energy Reporting Regulations 2008* (the “NGER Regulations”) have previously been made under this section.

The *National Greenhouse and Energy Reporting Amendment (2014 Measures No. 1) Regulation 2014* (the “Regulation”) makes minor amendments to the NGER Regulations*,* primarily to reflect the changes made to the NGER Act by the *Clean Energy Legislation (Carbon Tax Repeal) Act 2014* (the “Carbon Tax Repeal Act”).

Repeal of the Carbon Tax

The National Greenhouse and Energy Reporting Scheme (the “NGERS”) is a national framework that governs reporting on greenhouse gas emissions, energy use and energy production in Australia. It is established by the NGER Act and is supported by the NGER Regulations, the *National Greenhouse and Energy Reporting (Audit) Determination 2009* (the “Audit Determination”) and the *National Greenhouse and Energy Reporting (Measurement) Determination 2008* (the “Measurement Determination”).

The NGERS played an important role in underpinning the carbon tax, since greenhouse gas emissions data collected under the scheme provided the basis for establishing carbon tax liabilities. Although entities were already required to report their emissions data before the carbon tax was introduced, the *Clean Energy (Consequential Amendments) Act 2011* extended the coverage of NGERS to “persons” (from the narrower category of “constitutional corporations”) and placed additional reporting obligations on entities liable under the *Clean Energy Act 2011* (the “CE Act”).

With the repeal of the CE Act and its associated instruments, all carbon tax-related elements must be removed from the NGERS. The Carbon Tax Repeal Act has already achieved this in the context of the NGER Act. The Regulation furthers the process by removing all carbon tax-related elements from the NGER Regulations.[[1]](#footnote-1)

Specifically, the Regulation makes the following changes to the NGER Regulations:

* removes provisions dealing with NGERS registration and reporting requirements for liable entities;
* removes redundant definitions that operated in the context of the CE Act and the *Clean Energy Regulations 2011*, while preserving necessary definitions that would otherwise be lost with the repeal of these instruments;
* narrows the application of the NGER Regulations in most instances from “persons” to “constitutional corporations”;
* clarifies the reporting obligations of NGERS reporters as from the date of the repeal of the CE Act; and
* as a transitional measure, preserves the NGER Regulations in relation to the 2012-13 and 2013-14 financial years, thus allowing liable entities to meet their outstanding carbon tax obligations beyond the repeal of the CE Act.

General

An exposure draft of the Regulation was released for public consultation in June 2014. There were no submissions made in relation to this draft.

Details of the Regulation are outlined in Attachment A.

A statement of the Regulation’s compatibility with human rights is set out in Attachment B.

A glossary of terms used in this Explanatory Statement is provided in Attachment C.

There are no statutory pre-conditions that need to be satisfied before the power to make the Regulation may be exercised.

**ATTACHMENT A**

**Details of the *National Greenhouse and Energy Reporting Amendment (2014 Measures No. 1) Regulation 2014* (the “Regulation”)**

Section 1 – Name of regulation

Section 1 provides that the title of the Regulation is the *National Greenhouse and Energy Reporting Amendment (2014 Measures No. 1) Regulation 2014*.

Section 2 – Commencement

Section 2 provides that the Regulation commences the day after it is registered.

Section 3 – Authority

Section 3 provides that the Regulation is made under the *National Greenhouse and Energy Reporting Act 2007* (the “NGER Act”).

Section 4 – Schedules

Section 4 provides that each instrument that is specified in a Schedule to the Regulation is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to the Regulation has effect according to its terms.

**Amendments**

Schedule 1 – Amendments

Item 1 inserts a new definition of “affected group entity” into regulation 1.03 of the *National Greenhouse and Energy Reporting Regulations 2008* (the “NGER Regulations”). This new definition, which mirrors the previous definition of “affected group member” in regulation 1.03,[[2]](#footnote-2) effectively replaces the latter definition. With the passage of the *Clean Energy Legislation (Carbon Tax Repeal) Act 2014* (the “Carbon Tax Repeal Act”), it is necessary to restrict most aspects of the operation of the National Greenhouse and Energy Reporting Scheme (the “NGERS”) to constitutional corporations. The concept of group members, as defined in section 8 of the NGER Act, is wide enough to potentially include unincorporated bodies. For this reason, the Carbon Tax Repeal Act inserted a new definition of “group entity” into the NGER Act, meaning a group member that is a corporation. This definition is now used in the NGER Act wherever it is necessary to restrict the operation of the NGERS to corporations. Item 1 incorporates this change in wording into the NGER Regulations.

Item 2 removes the definitions of “affected group member”, “covered emission”, “designated joint venture” and “exempt landfill emissions” from regulation 1.03 of the NGER Regulations. The removal of the first definition was discussed in relation to item 1 above. The remaining definitions operated in the context of the *Clean Energy Act 2011* (the “CE Act”), which was repealed by the Carbon Tax Repeal Act. Accordingly, these definitions are no longer needed.

Items 3-4 remove the definition of “facility of the person” in regulation 1.03 of the NGER Regulations and replace it with a new definition of “facility of the corporation”. With the passage of the Carbon Tax Repeal Act, NGERS reporting obligations will only fall on corporations.

Item 5 amends the definition of “feedstock” in regulation 1.03 of the NGER Regulations so that it mirrors the definition previously provided in the CE Act. Since the Carbon Tax Repeal Act has repealed the CE Act, this definition would otherwise have been lost.

Item 6 removes the definitions of “Greater Sunrise unit area”, “GST group” and “GST joint venture” from regulation 1.03 of the NGER Regulations. These definitions operated in the context of or for the purposes of the CE Act, which was repealed by the Carbon Tax Repeal Act.

Item 7 inserts a new definition of “identifying information, for an entity that is a controlling corporation or a group entity” into regulation 1.03 of the NGER Regulations. This new definition, which mirrors (with necessary differences) the previous definition of “identifying information, for a person” in regulation 1.03,[[3]](#footnote-3) effectively replaces the latter definition. With the passage of the Carbon Tax Repeal Act, NGERS identification requirements will only fall on corporations.

Item 8 removes the definitions of “identifying information, for a person”, “landfill facility”, “large gas consuming facility” and “legacy emissions” from regulation 1.03 of the NGER Regulations. The removal of the first definition was discussed in relation to item 7 above. The remaining definitions operated in the context of the CE Act, which was repealed by the Carbon Tax Repeal Act.

Item 9 amends the definition of “natural gas supply pipeline” in regulation 1.03 of the NGER Regulations so that it mirrors the definition previously provided in the *Clean Energy Regulations 2011* (the “CE Regulations”).[[4]](#footnote-4) Since the Carbon Tax Repeal Act has repealed the CE Act (and thus with it the CE Regulations, which were made under the CE Act), this definition would otherwise have been lost.

Item 10 removes the definition of “OTN or obligation transfer number” from regulation 1.03 of the NGER Regulations. This definition operated in the context of the CE Act, which was repealed by the Carbon Tax Repeal Act.

Items 11-12 adjust the definition of “reporting year” in regulation 1.03 of the NGER Regulations so that it only applies to corporations. With the passage of the Carbon Tax Repeal Act, NGERS reporting obligations will only fall on corporations.

Item 13 removes the definition of “specified taxable fuel” from regulation 1.03 of the NGER Regulations. This definition operated in the context of the CE Regulations, which were repealed by the passage of the Carbon Tax Repeal Act.

Item 14 removes the terms “emissions number”, “interim emissions number”, “liable entity”, “person” and “provisional emissions number” from, and adds the terms “foreign corporation” and “group entity” to, the list provided in the Note at the end of the definition of “waxes” in regulation 1.03 of the NGER Regulations. This reflects the changes made by the Carbon Tax Repeal Act to the definitions section of the NGER Act.

Items 15-16 remove the term “person” from the definition of “business unit” in regulation 2.01A of the NGER Regulations. With the passage of the Carbon Tax Repeal Act, it is only corporations who will need to assess the existence of business units within their corporate group.

Item 17 removes, from regulation 2.02 of the NGER Regulations, the reference to paragraph (a) of the definition of “carbon dioxide equivalence” in section 7 of the NGER Act. With the passage of the Carbon Tax Repeal Act, section 7 of the NGER Act is no longer divided into separate paragraphs.

Items 18-24 replace the term “person” with the term “group entity” in various provisions across Division 2.4 of the NGER Regulations. Division 2.4 specifies, for the purposes of defining “facilities” under section 9 of the NGER Act, the circumstances in which activities will form part of a single undertaking or enterprise and the attribution of activities to particular industry sectors. With the passage of the Carbon Tax Repeal Act, it is only corporations who will have NGERS reporting obligations in relation to facilities.

Item 25 removes, from regulation 2.27 of the NGER Regulations, the reference to paragraph 11C(3)(c) of the NGER Act. The Carbon Tax Repeal Act has removed section 11C from the NGER Act.

Items 26-27, 33, 35 and 36-38 replace, in various places across regulation 2.28 of the NGER Regulations, the term “person” or “person or trustee” with the term “group entity” or “corporation”. Regulation 2.28 operates for the purposes of paragraph 11B(3)(c) of the NGER Act.[[5]](#footnote-5) Section 11B of the NGER Act specifies that, in circumstances in which more than one entity could be considered to have operational control over a facility, they may jointly nominate one of them to the Clean Energy Regulator (the “Regulator”) to assume operational control. Regulation 2.28 specifies the information that must accompany any such application. With the passage of the Carbon Tax Repeal Act, section 11B of the NGER Act only applies to group entities.

Item 28 removes, from sub-regulation 2.28(1) of the NGER Regulations, the reference to sub-section 11C(2) of the NGER Act. The Carbon Tax Repeal Act has removed section 11C from the NGER Act.

Items 29 and 32 make consequential amendments to paragraph 2.28(2)(e) and sub-regulation 2.28(3), respectively, of the NGER Regulations. These amendments reflect the fact that, with the passage of the Carbon Tax Repeal Act, entities may now only assume operational control over a facility under section 11B of the NGER Act.

Items 30-31 remove the requirement, in paragraph 2.28(2)(h) of the NGER Regulations, for an application under section 11B of the NGER Act to be accompanied by a statement about whether the facility in question is a facility of a “designated joint venture”. This term operated in the context of the CE Act, which was repealed by the Carbon Tax Repeal Act.

Item 34 substitutes new wording in paragraph 2.28(3)(a) of the NGER Regulations to clarify the period of time for which the requirement in this paragraph operates.

Item 39 removes, from sub-paragraph 2.28(3)(d)(iii) of the NGER Regulations, the reference to section 55A of the NGER Act. The Carbon Tax Repeal Act has removed section 55A from the NGER Act.

Item 40 removes sub-regulation 2.28(4), which operates in relation to sub-section 11C(2) of the NGER Act, from the NGER Regulations. The Carbon Tax Repeal Act has removed section 11C from the NGER Act.

Items 41 and 47 make consequential amendments to the headings to regulations 3.02 and 3.03, respectively, of the NGER Regulations. Regulation 3.02 specifies, for the purposes of paragraph 15(c) of the NGER Act, the information that corporations must provide to the Regulator when applying for NGERS registration. Regulation 3.03 specifies, for the purposes of paragraph 15(d) of the NGER Act, the form that any such application must take. These amendments reflect the fact that, with the passage of the Carbon Tax Repeal Act, it is only corporations who may apply for NGERS registration.

Items 42-43 replace, in various places across regulation 3.02 of the NGER Regulations, the term “group member” with the term “group entity”. With the passage of the Carbon Tax Repeal Act, it is only corporations who may apply for NGERS registration.

Items 44, 46 and 48 remove, respectively, paragraph 3.02(1)(f), sub-regulation 3.02(3) and regulation 3.03A from the NGER Regulations. The Carbon Tax Repeal Act has removed sections 15A and 15AA and Division 4 of Part 2, to which paragraph 3.02(1)(f), sub-regulation 3.02(3) and regulation 3.03A refer, from the NGER Act.

Item 45 replaces, in paragraph 3.02(1)(h) of the NGER Regulations, the term “foreign person” with the term “foreign corporation”. With the passage of the Carbon Tax Repeal Act, it is only corporations who may apply for NGERS registration.

Items 49 and 55 make consequential amendments to sub-regulations 3.04(1) and 3.04(2), respectively, of the NGER Regulations. Regulation 3.04 specifies, for the purposes of paragraph 16(1)(b) of the NGER Act, the information that the Regulator must set out in the National Greenhouse and Energy Register for each entity registered under the NGERS. These amendments reflect the fact that, with the passage of the Carbon Tax Repeal Act, it is only corporations who may be registered under the NGERS and that registration only takes place under Division 3 of Part 2 of the NGER Act.

Items 50-54 replace, in various places across sub-regulation 3.04(1) of the NGER Regulations, the term “person” with the term “corporation”. With the passage of the Carbon Tax Repeal Act, it is only corporations who may be registered under the NGERS.

Item 56 replaces, in sub-regulation 3.04(2) of the NGER Regulations, the term “group member” with the term “group entity”. With the passage of the Carbon Tax Repeal Act, it is only corporations who may be registered under the NGERS.

Item 57 replaces, in sub-regulation 3.05(1) of the NGER Regulations, the term “person” with the term “corporation”. Regulation 3.05 specifies, for the purposes of paragraph 18B(2)(c) of the NGER Act, the information that NGERS registered entities who seek deregistration must give to the Regulator. With the passage of the Carbon Tax Repeal Act, it is only corporations who may seek deregistration under the NGERS.

Items 58-59 and 63 remove paragraph 3.05(1)(j) and sub-regulations 3.05(2) and (3) from the NGER Regulations. These provisions require an entity applying for NGERS deregistration, in effect, to demonstrate that they will not be a liable entity under the CE Act for three financial years following their proposed deregistration. The Carbon Tax Repeal Act has abolished the concept of liable entities.

Items 60-62 make consequential amendments to sub-regulation 3.05(4) of the NGER Regulations. These amendments reflect the fact that, with the passage of the Carbon Tax Repeal Act, it is only corporations who may seek deregistration under the NGERS.

Item 64 removes, from regulation 4.01 of the NGER Regulations, the reference to Parts 3A and 3D of the NGER Act. The Carbon Tax Repeal Act has removed Parts 3A and 3D from the NGER Act.

Item 65 removes Division 4.2 from the NGER Regulations. Division 4.2 previously[[6]](#footnote-6) provided a general purpose and application clause for Divisions 4.3 to 4.6A.[[7]](#footnote-7) An appropriately-modified version of this clause now appears before Divisions 4.3 and 4.4.[[8]](#footnote-8)

Items 66-67 remove regulation 4.03 from the NGER Regulations and replace it with an appropriately-modified version of the purpose and application clause previously found in Division 4.2.[[9]](#footnote-9)

Items 68 and 70 replace, in the heading to regulation 4.04 of the NGER Regulations and in sub-regulation 4.04(2) itself, the term “person” with the term “corporation”. With the passage of the Carbon Tax Repeal Act, it is only corporations who will have reporting obligations under the NGERS.

Item 69 replaces sub-regulation 4.04(1) of the NGER Regulations with a new streamlined version of this provision. Regulation 4.04 specifies, for the purposes of paragraphs 19(6)(c), 22G(2)(c) and 22X(4)(c) of the NGER Act, identification information that NGERS reporters must provide to the Regulator when reporting under sections 19, 22G or 22X of the NGER Act. This change reflects the fact that, with the passage of the Carbon Tax Repeal Act, it is only corporations who will have reporting obligations under the NGERS.

Items 71-73 remove, from regulation 4.04A of the NGER Regulations, references to sections 22A and 22AA of the NGER Act and sub-regulation 4.32C(2) of the NGER Regulations. The Carbon Tax Repeal Act has removed sections 22A and 22AA from the NGER Act and the Regulation removes sub-regulation 4.32C(2) from the NGER Regulations.[[10]](#footnote-10)

Items 74-75 insert, into regulation 4.05 of the NGER Regulations, an appropriately-modified version of the purpose and application clause previously found in Division 4.2.[[11]](#footnote-11)

Items 76, 112-113, 115-116, 121, 124, 127 and 132 remove, from the following provisions of the NGER Regulations, references to sections 22A and 22E of the NGER Act:

* sub-regulations 4.27(1), 4.28(1), 4.30(1) and 4.31(1);
* paragraphs 4.05(1)(a) and 4.24(1)(a);
* the heading to sub-regulation 5.03(5); and
* the notes to sub-regulations 4.25(1) and 4.26(1).

The Carbon Tax Repeal Act has removed sections 22A and 22E from the NGER Act.

Items 77, 84, 89, 91-92, 94, 100, 104-105, 108, 110, 118 and 125 remove the following provisions, which operate in relation to section 22A of the NGER Act, from the NGER Regulations:

* regulation 4.06;
* sub-regulations 4.10(2), 4.16(1A), 4.18(2), 4.22(1A) and (1B), 4.23(1A), 4.23A(2) and 4.27(1A);
* paragraph 4.17A(1)(b);
* the headings to sub-regulations 4.22(1) and (2); and
* the note to sub-regulation 4.30(1).

The Carbon Tax Repeal Act has removed section 22A from the NGER Act.

Items 78 and 82-83 make consequential amendments to sub-regulations 4.07(1), 4.08(1) and 4.09(1) and (2) of the NGER Regulations. These amendments reflect the fact that, with the passage of the Carbon Tax Repeal Act, it is only corporations who will have reporting obligations under the NGERS and that the Carbon Tax Repeal Act has removed sections 22A and 22E from the NGER Act and has abolished the distinction between legacy and non-legacy waste.

Items 79-81, 85-88, 90, 93, 95, 99, 101-103, 106-107, 109, 111, 114, 117, 120, 122-123, 126 and 128 make consequential amendments to the following provisions of the NGER Regulations:

* regulation 4.21;
* sub-regulations 4.12(1), 4.18(1), 4.19(1), 4.22(1), 4.23(1) and (3), 4.23A(3), 4.24(1), 4.25(2A), 4.27(1), 4.28(2), 4.30(5) and 4.31(1), (2) and (4); and
* paragraphs 4.07(2)(d) and (e), 4.10(3)(b), 4.11(2)(b), 4.12(3)(e), 4.13(2)(b) and (c), 4.14(2)(b) and (c), 4.15(2)(b) and (c), 4.17(2)(c), 4.22(1)(c) and (d), 4.27(3)(b) and 4.28(1)(a).

These amendments reflect the fact that, with the passage of the Carbon Tax Repeal Act, it is only corporations who will have reporting obligations under the NGERS.

Items 96-98 make minor amendments to sub-regulations 4.19(2) and 4.20(1A) of the NGER Regulations and insert a new provision at the end of regulation 4.20. These changes clarify the operation and interaction of regulations 4.19 and 4.20. The policy intent of regulation 4.19 is that NGERS reporters must report their energy production data, except in relation to smaller electricity generation equipment. The policy intent of regulation 4.20 is that NGERS reporters reporting on energy production relating to electricity – except in relation to smaller electricity generation equipment – must provide a breakdown according to the source of the electricity generation and the destination of the electricity produced.

Item 119 makes a consequential amendment to paragraph 4.27(2)(b) of the NGER Regulations. This amendment reflects the fact that the Carbon Tax Repeal Act has removed section 22A from the NGER Act.

Item 129 removes Division 4.6A, which operates in relation to sections 22A and 22AA of the NGER Act, from the NGER Regulations. The Carbon Tax Repeal Act has removed sections 22A and 22AA from the NGER Act.

Items 130-131 remove, from sub-regulations 4.34(1) and (2) of the NGER Regulations, references to sub-sections 22B(1), 22C(1) and 22F(1) and paragraphs 22B(3)(b), 22C(3)(b) and 22F(3)(b) of the NGER Act. The Carbon Tax Repeal Act has removed sections 22B, 22C and 22F from the NGER Act.

Items 133-135 remove, from the heading to regulation 6.02, sub-regulation 6.02(1) and paragraphs 6.02(1)(i) and (j) of the NGER Regulations, references to section 54A of the NGER Act. The Carbon Tax Repeal Act has removed section 54A from the NGER Act.

Items 136-137 remove, from the heading to regulation 6.03 and sub-regulation 6.03(1) of the NGER Regulations, references to section 55A of the NGER Act. The Carbon Tax Repeal Act has removed section 55A from the NGER Act.

Items 138-139 remove sub-paragraph 6.03(1)(a)(iii) from the NGER Regulations. The Carbon Tax Repeal Act has removed the concept of non-group entities from the NGER Act.

Items 140-142 replace the term “person” with the term “group entity” in various places across paragraph 6.03(1)(d) of the NGER Regulations. Regulation 6.03 specifies, for the purposes of paragraph 55(2)(c) of the NGER Act, the information that an entity must include when applying to the Regulator to be recognised as having operational control of a particular facility. With the passage of the Carbon Tax Repeal Act, it is only group entities who will be able to have operational control of a facility.

Item 143 removes regulation 6.04A, which operates in relation to section 22A of the NGER Act, from the NGER Regulations. The Carbon Tax Repeal Act has removed section 22A from the NGER Act.

Item 144 inserts a new Schedule 1A into the NGER Regulations, which reproduces a streamlined version of the schedule which previously supported the definition of “natural gas supply pipeline” provided in the CE Regulations.[[12]](#footnote-12) Since the Carbon Tax Repeal Act has repealed the CE Act (and thus with it the CE Regulations, which were made under the CE Act), this schedule would otherwise have been lost.

Item 145 makes a consequential amendment to the note to the table in Schedule 1 to the NGER Regulations. Schedule 1 specifies, for the purposes of regulation 2.03 and the definitions of “primary fuel or energy commodity” and “secondary fuel or energy commodity” in regulation 1.03 of the NGER Regulations, whether certain fuels or other energy commodities are “primary”, “secondary” or “nomination required” fuel or energy commodities. “Nomination required” fuel or energy commodities require NGERS reporters to indicate, at the time of reporting to the Regulator, whether they will treat the fuel or energy commodity as a primary or a secondary fuel or energy commodity. This amendment reflects the fact that, with the passage of the Carbon Tax Repeal Act, it is only corporations who will have reporting obligations under the NGERS.

Items 146-155 make consequential amendments to various provisions across the table under Source 1 of Part 6 of Schedule 3 to the NGER Regulations. Schedule 3 sets out matters that NGERS reporters who produce scope 1 emissions from particular sources must report on. Source 1 of Part 6 of Schedule 3 prescribes reporting requirements in relation to emissions produced in the disposal of solid waste on land. These amendments reflect the fact that the Carbon Tax Repeal Act has removed the need for NGERS reporters to distinguish, in their reporting, between legacy and non-legacy emissions from solid waste disposal on land.

Items 156-157 replace, in table items 1 and 2 under Source 2 of Part 6 of Schedule 3 to the NGER Regulations, the term “tonnes” with the term “kilolitres”. This change is necessary to align the reporting requirement in table items 1 and 2 under Source 2 of Part 6 of Schedule 3 to the NGER Regulations with the unit used (kilolitres) in the relevant provisions of the *National Greenhouse and Energy Reporting (Measurement) Determination 2008*.

Item 158 inserts a new Part 7 into the NGER Regulations. New Part 7 preserves the NGER Regulations, as they existed immediately before the commencement of the Regulation, for the purposes of the NGER Act as it continues to apply because of item 337 of Schedule 1 to the Carbon Tax Repeal Act. Item 337 of Schedule 1 preserves certain carbon tax-related elements of the NGER Act, as it existed immediately before the commencement of Schedule 1 to the Carbon Tax Repeal Act, in relation to the 2012-13 and 2013-14 financial years. The purpose of new Part 7 is to preserve the NGER Regulations in relation to the 2012-13 and 2013-14 financial years, thus allowing liable entities to meet their outstanding carbon tax obligations beyond the repeal of the CE Act. New Part 7 also provides that, to the extent that any amendments to the NGER Regulations introduced by the Regulation relate to reports under sections 19, 22G or 22X of the NGER Act, these amendments apply from the 2014-15 reporting year onwards. The effect of this is to clarify that the Regulation will not amend the reporting obligations of NGERS reporters for the 2013-14 reporting year, despite the fact that this reporting will take place after the Regulation commences.

**ATTACHMENT B**

### Statement of Compatibility with Human Rights

*Prepared in accordance with Part 3 of the Human Rights (Parliamentary Scrutiny) Act 2011*

***National Greenhouse and Energy Reporting Amendment (2014 Measures No. 1) Regulation 2014***

This Legislative Instrument is compatible with the human rights and freedoms recognised or declared in the international instruments listed in section 3 of the *Human Rights (Parliamentary Scrutiny) Act 2011*.

#### Overview of the Legislative Instrument

The *National Greenhouse and Energy Reporting Amendment (2014 Measures No. 1) Regulation 2014* amends the *National Greenhouse and Energy Reporting Regulations 2008* in order to implement the repeal of the carbon tax.

#### Human rights implications

This Legislative Instrument does not engage any of the applicable human rights or freedoms.

#### Conclusion

This Legislative Instrument is compatible with human rights as it does not raise any human rights issues.

**The Hon Greg Hunt MP**

**Minister for the Environment**

**ATTACHMENT C**

**Glossary of Terms Used**

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| **Term** | **Definition** |
| Audit Determination | *National Greenhouse and Energy Reporting (Audit) Determination 2009* |
| Carbon Tax Repeal Act | *Clean Energy Legislation (Carbon Tax Repeal) Act 2014* |
| CE Act | *Clean Energy Act 2011* |
| CE Regulations | *Clean Energy Regulations 2011* |
| Measurement Determination | *National Greenhouse and Energy Reporting (Measurement) Determination 2008* |
| NGER Act | *National Greenhouse and Energy Reporting Act 2007* |
| NGER Regulations | *National Greenhouse and Energy Reporting Regulations 2008* |
| NGERS | National Greenhouse and Energy Reporting Scheme |
| Regulation | *National Greenhouse and Energy Reporting Amendment (2014 Measures No. 1) Regulation 2014* |
| Regulator | Clean Energy Regulator |

1. The Audit Determination and the Measurement Determination are also being amended to reflect the repeal of the carbon tax. [↑](#footnote-ref-1)
2. That is, before it was repealed by item 2 below. [↑](#footnote-ref-2)
3. That is, before it was repealed by item 8 below. [↑](#footnote-ref-3)
4. Item 9 is supported by item 144, which is discussed further below. [↑](#footnote-ref-4)
5. Regulation 2.28 previously operated in addition for the purposes of section 11C(3)(c) of the NGER Act. The Carbon Tax Repeal Act has removed section 11C from the NGER Act. [↑](#footnote-ref-5)
6. That is, before it was repealed by item 65. [↑](#footnote-ref-6)
7. As they were before the commencement of the Regulation. [↑](#footnote-ref-7)
8. See items 66-67 and 74-75 below. [↑](#footnote-ref-8)
9. That is, before it was repealed by item 65 above. [↑](#footnote-ref-9)
10. See item 129 below. [↑](#footnote-ref-10)
11. That is, before it was repealed by item 65 above. [↑](#footnote-ref-11)
12. As discussed above, item 9 preserves in the NGER Regulations the definition of “natural gas supply pipeline” previously provided in the CE Regulations. [↑](#footnote-ref-12)