



National Greenhouse and Energy Reporting Amendment (2015 Measures No. 2) Regulation 2015

Select Legislative Instrument No. 166, 2015

I, General the Honourable Sir Peter Cosgrove AK MC (Ret'd),
Governor-General of the Commonwealth of Australia, acting with the
advice of the Federal Executive Council, make the following regulation.

Dated 30 September 2015

Peter Cosgrove
Governor-General

By His Excellency's Command

Greg Hunt
Minister for the Environment

OPC61224 - A

Contents

1	Name	1
2	Commencement	1
3	Authority	1
4	Schedules.....	2
Schedule 1—Amendments commencing day after registration		3
	<i>National Greenhouse and Energy Reporting Regulations 2008</i>	3
Schedule 2—Amendments commencing 1 July 2016		10
	<i>National Greenhouse and Energy Reporting Regulations 2008</i>	10

1 Name

This is the *National Greenhouse and Energy Reporting Amendment (2015 Measures No. 2) Regulation 2015*.

2 Commencement

- (1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. Sections 1 to 4 and anything in this instrument not elsewhere covered by this table	The day after this instrument is registered.	7 October 2015
2. Schedule 1	The day after this instrument is registered.	7 October 2015
3. Schedule 2	1 July 2016.	1 July 2016

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

3 Authority

This instrument is made under the *National Greenhouse and Energy Reporting Act 2007*.

4 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

2 *National Greenhouse and Energy Reporting Amendment (2015
Measures No. 2) Regulation 2015* *No. 166, 2015*
OPC61224 - A

Schedule 1—Amendments commencing day after registration

National Greenhouse and Energy Reporting Regulations 2008

1 Regulation 1.03

Insert:

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

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

2 Regulation 1.03 (paragraph (a) of the definition of *audit team leader*)

After “the Act;”, insert “or”.

3 Regulation 1.03 (paragraph (b) of the definition of *audit team leader*)

Omit “a CFI audit”, substitute “an ERF audit”.

4 Regulation 1.03 (definition of *Category 3 auditor*)

Repeal the definition.

5 Regulation 1.03

Insert:

Part 6 audit means any of the following:

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

6 Regulation 1.03 (paragraph (b) of the note)

Omit “CFI audit”, substitute “ERF audit”.

7 After regulation 2.19

Insert:

2.19A Nominating national transport sector activities

Scope

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

Nomination

- (2) The group entity in overall control of the principal activity may, for any activity conducted on or after 1 July 2016, nominate the activity to be attributable at a national level instead of to a single State or Territory.
- (3) A nomination covers any activity attributable to an industry sector to which the nomination relates:
 - (a) whether or not the activity is being conducted at the time of nomination, or when the nomination takes effect; and
 - (b) whether or not the activity is specified in the nomination.
- (4) A nomination made under this regulation:
 - (a) takes effect from a 1 July specified in the nomination that is:
 - (i) later than the day the nomination is made; or
 - (ii) in the circumstances covered by subregulation (5)—the 1 July of the financial year in which the nomination is made; and
 - (b) cannot be revoked once made.
- (5) The circumstances covered by this subregulation in relation to a nomination (the **later nomination**) are as follows:
 - (a) a nomination by another group entity has been in effect earlier in the financial year covering a principal activity (the **first principal activity**);
 - (b) that other group entity is no longer in overall control of the first principal activity;
 - (c) a group entity currently in overall control of the first principal activity, or of a part of the first principal activity, elects in the later nomination for the later nomination to take effect from the 1 July of the financial year in which it is made.

(6) The nomination must be in the form approved by the Regulator.

8 Paragraph 6.06(d)

Repeal the paragraph, substitute:

(d) whether registered as a Category 1 or 2 auditor;

9 Regulation 6.06 (note)

Repeal the note.

10 Paragraph 6.07(1)(b)

Repeal the paragraph, substitute:

(b) whether registered as a Category 1 or 2 auditor;

11 Regulation 6.07 (note)

Repeal the note.

12 Subregulations 6.09(1) and (2)

Repeal the subregulations, substitute:

(1) There are 2 categories of registered greenhouse and energy auditors, as follows:

(a) Category 1 auditors;

(b) Category 2 auditors.

13 Paragraph 6.11(b)

Omit “Greenhouse Energy and Data Officer”, substitute “Regulator”.

14 Regulation 6.16 (heading)

Repeal the heading, substitute:

6.16 Audit team leadership and assurance knowledge—Category 2 applicants

15 Subregulation 6.16(1)

Omit “or a Category 3”.

16 Regulation 6.21

Repeal the regulation.

17 Paragraph 6.23(2)(b)

Omit “and, if the applicant has applied for registration as a Category 1 auditor, the type of Category 1 auditor applied for”.

18 Subregulation 6.23(2) (note)

Repeal the note.

19 Subregulation 6.23(3) (note)

Repeal the note, substitute:

Note: The applicant is required to submit written references with the application: see subregulation 6.19(4) (for Category 1 applicants) and subregulation 6.20(5) (for Category 2 applicants).

20 Subregulation 6.23(4)

Repeal the subregulation.

21 Subregulation 6.25(2)

Repeal the subregulation, substitute:

- (2) If an application is a compliant application, the Regulator must decide whether or not to register the applicant in the category of auditor applied for.

22 Subparagraph 6.25(3)(b)(i)

Repeal the subparagraph, substitute:

- (i) register the successful applicant as a Category 1 or 2 auditor, in accordance with the application; and

23 Subregulations 6.59(2), (3) and (3A)

Repeal the subregulations, substitute:

- (2) The audit team leader must not, in relation to a particular audited body, be the audit team leader for more than 5 consecutive Part 6 audits of the same kind carried out in relation to the audited body.
- (3) Between each set of 5 consecutive Part 6 audits of the same kind carried out in relation to a particular audited body there must be at least 2 successive Part 6 audits of that kind carried out in relation to the audited body for which the audit team leader was not the audit team leader.

24 Subparagraph 6.61(4)(c)(ii)

Omit “CFI methodology determinations”, substitute “methodology determinations”.

25 Regulation 6.64A

Repeal the regulation.

26 Regulation 6.66

Repeal the regulation, substitute:

6.66 Participation in audits

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

27 Paragraphs 6.69(1)(a) and (aa)

Repeal the paragraphs, substitute:

- (a) Part 6 audits;

28 Amendments of listed provisions

Further amendments—CFI audit			
Item	Provision	Omit	Substitute
1	Regulation 1.03 (definition of <i>audited body</i>)	greenhouse and energy audit or CFI	Part 6 audit
2	Paragraph 6.29(1)(d)	greenhouse and energy audit or	Part 6 audit

No. 166, 2015

National Greenhouse and Energy Reporting Amendment (2015 Measures No. 2) Regulation 2015

7

OPC61224 - A

Schedule 1 Amendments commencing day after registration

Further amendments—CFI audit			
Item	Provision	Omit	Substitute
		a CFI audit	
3	Paragraph 6.34(1)(d)	greenhouse and energy audit or a CFI audit	Part 6 audit
4	Subregulation 6.38(1)	greenhouse and energy audits or CFI audits	Part 6 audits
5	Paragraphs 6.38(2)(a) and (b)	greenhouse and energy audits or CFI audits	Part 6 audits
6	Subregulation 6.39(1)	greenhouse and energy audit or CFI audit	Part 6 audit
7	Subregulation 6.41(1)	greenhouse and energy audits or CFI audits	Part 6 audits
8	Regulation 6.43	greenhouse and energy audit or a CFI audit	Part 6 audit
9	Paragraph 6.46(1)(a)	greenhouse and energy audit or a CFI audit	Part 6 audit
10	Subregulation 6.46(2)	greenhouse and energy audits or CFI audits	Part 6 audits
11	Subregulation 6.47(1)	greenhouse and energy audit or a CFI audit	Part 6 audit
12	Regulation 6.48	the greenhouse and energy audit or the CFI audit	a Part 6 audit
13	Paragraph 6.49(1)(a)	greenhouse and energy audit or the CFI audit	Part 6 audit
14	Regulation 6.50	greenhouse and energy audit or a CFI audit	Part 6 audit
15	Regulation 6.51	greenhouse and energy audit or a CFI audit	Part 6 audit
16	Paragraph 6.53(1)(a)	greenhouse and energy audit or a CFI audit	Part 6 audit
17	Paragraph 6.54(1)(a)	greenhouse and energy audit or a CFI audit	Part 6 audit
18	Paragraph 6.56(2)(b)	greenhouse and energy audit or a CFI audit	Part 6 audit
19	Regulation 6.58	greenhouse and energy audit or a CFI audit	Part 6 audit
20	Subregulation 6.60(1)	greenhouse and energy audit or	Part 6 audit

8 *National Greenhouse and Energy Reporting Amendment (2015 Measures No. 2) Regulation 2015* No. 166, 2015

OPC61224 - A

Further amendments—CFI audit			
Item	Provision	Omit	Substitute
		a CFI audit	
21	Paragraph 6.60(3)(a)	greenhouse and energy audit or a CFI audit	Part 6 audit
22	Paragraph 6.61(3)(a)	greenhouse and energy audits or CFI audits	Part 6 audits
23	Paragraph 6.61(3)(b)	greenhouse and energy audit or a CFI audit	Part 6 audit
24	Subparagraph 6.61(4)(c)(i)	greenhouse and energy audits or CFI audits	Part 6 audits
25	Regulation 6.63	greenhouse and energy audit or a CFI audit	Part 6 audit
26	Paragraph 6.68(3)(b)	greenhouse and energy audit or CFI audit	Part 6 audit
27	Subregulation 6.69(3)	greenhouse and energy audits, CFI audits or	Part 6 audits and
28	Regulation 6.70	greenhouse and energy audit or a CFI audit	Part 6 audit
29	Paragraph 6.71(2)(c)	greenhouse and energy audit or the CFI audit	Part 6 audit

Schedule 2—Amendments commencing 1 July 2016

National Greenhouse and Energy Reporting Regulations 2008

1 Regulation 1.03 (at the end of the definition of *alternative audit*)

Add:

; (c) a safeguard audit.

2 Regulation 1.03 (paragraph (a) of the definition of *audit team leader*)

After “audit”, insert “or a safeguard audit”.

3 Regulation 1.03

Insert:

grid-connected electricity generator has the same meaning as in the *National Greenhouse and Energy Reporting (Safeguard Mechanism) Rule 2015*.

4 Regulation 1.03 (definition of *identifying information*)

Repeal the definition, substitute:

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

- (a) the person’s name and trading name (if any);
- (b) the person’s identifying details (if any);
- (c) a statement about whether the person is an individual, a body corporate, a trust, a corporation sole, a body politic or a local governing body;
- (d) if the person is an individual—the following:
 - (i) the person’s telephone number, email address and residential address;
 - (ii) if the person’s postal address is different from the person’s residential address—the person’s postal address;

-
- (e) if the person is not an individual—the following:
 - (i) the postal address of the head office of the person;
 - (ii) the name, position, telephone number, email address and postal address of a contact person for the person;
 - (iii) a street address for the person;
 - (f) if the person is a body corporate that is not a foreign person—details of at least one executive officer (or equivalent) of the body corporate, including the officer's name, telephone number, email address and postal address;
 - (g) if the person is a body corporate that is a foreign person—the details mentioned in paragraph (f) for the body corporate and the name of any Australian agent through which the person conducts business;
 - (h) if the person is a trust—the name, telephone number, email address and postal address of each trustee;
 - (i) if the person is a corporation sole—the name and address of the individual who makes up the corporation sole;
 - (j) if the person is a body politic or local governing body—the name, telephone number, email address and postal address of at least one officeholder of the body politic or local governing body;
 - (k) if the person is a body established under a law of the Commonwealth, a State or a Territory (other than a general law allowing incorporation as a company or body corporate)—the following:
 - (i) the name of the legislation establishing the body;
 - (ii) the date the body was established;
 - (iii) whether the body is a Commonwealth, State or Territory body.

5 Regulation 1.03

Insert:

legacy emissions has the same meaning as in the *National Greenhouse and Energy Reporting (Safeguard Mechanism) Rule 2015*.

6 Regulation 1.03 (at the end of the definition of *Part 6 audit*)

Add:

; (c) a safeguard audit.

7 Regulation 1.03 (definition of reporting year)

Omit “corporation must provide a report under Part 3, 3E or 3F”,
substitute “person must provide a report under Part 3, 3E, 3F or 3G”.

8 Regulation 1.03 (paragraph (d) of the note)

Repeal the paragraph, substitute:
(d) foreign person;

9 Regulation 1.03 (after paragraph (j) of the note)

Insert:
(ja) person;

10 Regulation 1.03 (after paragraph (m) of the note)

Insert:
(ma) safeguard audit;

11 Subregulation 2.17(2)

Omit “The group entity”, substitute “Subject to regulation 2.18A, the person”.

12 Subregulation 2.18(2)

Omit “The group entity”, substitute “Subject to regulation 2.18A, the person”.

13 Paragraph 2.18(6)(b)

Omit “group entity’s”.

14 After regulation 2.18

Insert:

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

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

- (a) to achieve the result that a facility does not come within the definition of *designated large facility* under the Act, whether or not the facility currently comes within that definition, or has done so in the past; or

- (b) to reallocate an amount of covered emissions of greenhouse gases from the operation of a designated large facility to another facility which is not a designated large facility.

15 Paragraphs 2.19(1)(b) and (c)

Repeal the paragraphs, substitute:

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

16 Regulation 2.27

Omit “paragraph 11B(3)(c)”, substitute “paragraphs 11B(3)(c) and 11C(3)(c)”.

17 Subregulation 2.28 (heading)

Repeal the heading, substitute:

2.28 Nomination of person or trustee

18 Subregulation 2.28(1)

Repeal the subregulation, substitute:

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

19 After paragraph 2.28(2)(d)

Insert:

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

20 Subregulation 2.28(3)

Repeal the subregulation, substitute:

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

- (a) a statement from each of the other persons who satisfies paragraph 11(1)(a) of the Act in relation to the facility for the relevant period that the person consents to the nomination of the nominee;
 - (b) for each of the persons mentioned in paragraph (a)—the following:
 - (i) if the identifying information for the person has not previously been given to the Regulator—that identifying information;
 - (ii) if the identifying information for the person has previously been given to the Regulator—the following:
 - (A) the person’s name, postal address and identifying details (if any);
 - (B) the name, position, telephone number, email address and postal address of a contact person for the person;
 - (c) if the nominee is a foreign person—a statement that all of the persons mentioned in paragraph (a) are also foreign persons;
 - (d) a statement that the facility passes the eligible nomination test in subsection 11B(1) of the Act, because:
 - (i) each of the persons that made the nomination could satisfy paragraph 11(1)(a) of the Act in relation to the facility; and
 - (ii) no particular person has the greatest authority to introduce and implement the policies mentioned in paragraph 11(1)(a) of the Act; and
 - (iii) no declaration under section 55 or 55A of the Act applies in relation to the facility.
- (4) If the nomination is made under subsection 11C(2) of the Act, the nomination must also be accompanied by the following information:
- (a) a statement that each of the other trustees in relation to the facility for the relevant period consents to the nomination of the nominee;
 - (b) for each of the trustees mentioned in paragraph (a)—the following:
 - (i) the trustee’s name, postal address and identifying details (if any);

- (ii) the name, position, telephone number, email address and postal address of a contact person for the trustee;
- (c) if the nominee is a foreign person—a statement that all of the trustees mentioned in paragraph (a) are also foreign persons;
- (d) a statement that the facility passes the eligible nomination test in subsection 11C(1) of the Act, because:
 - (i) a trust has operational control of the facility; and
 - (ii) there are 2 or more trustees of the trust; and
 - (iii) no declaration under section 55 or 55A of the Act applies in relation to the facility.

21 Paragraph 3.02(1)(h)

Omit “foreign corporation”, substitute “foreign person”.

22 Subregulation 3.04(1)

Omit “controlling corporation registered under Division 3”, substitute “person registered under Division 3 or 4”.

23 Paragraph 3.04(1)(a)

Omit “corporation’s”, substitute “person’s”.

24 Paragraphs 3.04(1)(b) and (c)

Omit “corporation”, substitute “person”.

25 Paragraph 3.04(1)(d)

Omit “corporation’s”, substitute “person’s”.

26 Subparagraphs 3.04(1)(d)(i) and (ii)

Omit “corporation”, substitute “person”.

27 Paragraph 3.04(1)(e)

Omit “corporation” (wherever occurring), substitute “person”.

28 Subregulation 3.05(1)

Omit “corporation”, substitute “person”.

29 After paragraph 3.05(1)(i)

Insert:

- (j) a statement that the applicant is not, and is not likely to be, a responsible emitter for a designated large facility for:
 - (i) the financial year in which the application is made; and
 - (ii) the 4 financial years following the financial year in which the application is made;

30 Subregulation 3.05(5)

Omit “paragraphs (1) (h), (1)(i)”, substitute “paragraphs (1)(h) to (j)”.

31 At the end of subregulation 4.04A(2) (before the note)

Add:

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

32 Paragraph 4.17(2)(d)

Omit “each of”.

33 After regulation 4.28

Insert:

4.29 Reporting for facilities that are transport facilities

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

34 After Part 4

Insert:

Part 4A—Emissions reduction safeguard mechanism

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

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

35 Regulation 6.02 (heading)

Repeal the heading, substitute:

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

36 Subregulation 6.02(1)

Omit “paragraph 54(2)(c)”, substitute “paragraphs 54(2)(c) and 54A(2)(b)”.

37 Paragraphs 6.02(1)(i) and (j)

After “section 54”, insert “or section 54A”.

38 Regulation 6.03 (heading)

Repeal the heading, substitute:

6.03 Application under section 55 or 55A of Act—other information required

39 Subregulation 6.03(1)

Omit “paragraph 55(2)(c)”, substitute “paragraphs 55(2)(c) and 55A(2)(b)”.

40 At the end of paragraph 6.03(1)(a)

Add:

or (iii) a non-group entity;

41 Paragraph 6.03(1)(d)

Omit “group entity for the controlling corporation”, substitute “person”.

42 Subparagraphs 6.03(1)(d)(i) and (ii)

Omit “group entity’s”, substitute “person’s”.

43 Regulation 7.01

Omit “this Part”, substitute “this Division”.

44 At the end of Part 7

Add:

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

7.04 Definitions

In this Division:

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

7.05 Application—nomination of group entity

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

Note: The amendments commenced on 1 July 2016.

7.06 Application—application for deregistration

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

Note: The amendments commenced on 1 July 2016.

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

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

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

7.08 Application—declarations in relation to facilities

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

Note: The amendments commenced on 1 July 2016.

45 Part 6 of Schedule 3 (item 1, column headed “Matters to be identified”, paragraphs (i) to (m))

Repeal the paragraphs, substitute:

- (i) if the total amount of scope 1 emissions from the operation of the facility during the year is more than 100 000 tonnes CO₂-e—the following matters:
 - (i) the legacy emissions from decomposition of waste;
 - (ii) the emissions, other than legacy emissions, from decomposition of waste;
 - (iii) the tonnes of methane (CO₂-e) captured for combustion that are legacy emissions;

- (iv) the tonnes of methane (CO₂-e) captured for combustion that are not legacy emissions;
 - (v) the tonnes of methane (CO₂-e) captured and transferred offsite that are legacy emissions;
 - (vi) the tonnes of methane (CO₂-e) captured and transferred offsite that are not legacy emissions;
 - (vii) the tonnes of methane (CO₂-e) flared that are legacy emissions;
 - (viii) the tonnes of methane (CO₂-e) flared that are not legacy emissions;
- (j) if the total amount of scope 1 emissions from the operation of the facility during the year is 100 000 tonnes CO₂-e or less—the following matters:
- (i) the emissions from decomposition of waste;
 - (ii) the tonnes of methane (CO₂-e) captured for combustion;
 - (iii) the tonnes of methane (CO₂-e) captured and transferred offsite;
 - (iv) the tonnes of methane (CO₂-e) flared;

46 Part 6 of Schedule 3 (table item 2, column headed “Matters to be identified”, paragraphs (j) to (n))

Repeal the paragraphs, substitute:

- (j) if the total amount of scope 1 emissions from the operation of the facility during the year is more than 100 000 tonnes CO₂-e—the following matters:
- (i) the legacy emissions from decomposition of waste;
 - (ii) the emissions, other than legacy emissions, from decomposition of waste;
 - (iii) the tonnes of methane (CO₂-e) captured for combustion that are legacy emissions;
 - (iv) the tonnes of methane (CO₂-e) captured for combustion that are not legacy emissions;
 - (v) the tonnes of methane (CO₂-e) captured and transferred offsite that are legacy emissions;
 - (vi) the tonnes of methane (CO₂-e) captured and transferred offsite that are not legacy emissions;
 - (vii) the tonnes of methane (CO₂-e) flared that are legacy emissions;
 - (viii) the tonnes of methane (CO₂-e) flared that are not legacy emissions;
- (k) if the total amount of scope 1 emissions from the operation of the facility during the year is 100 000 tonnes CO₂-e or less—the following matters:
- (i) the emissions from decomposition of waste;
 - (ii) the tonnes of methane (CO₂-e) captured for combustion;
 - (iii) the tonnes of methane (CO₂-e) captured and transferred offsite;
 - (iv) the tonnes of methane (CO₂-e) flared;

47 Amendments of listed provisions

Omit “group entity” (wherever occurring) and substitute “person” in the following provisions:

- (a) subregulations 2.14(1) and (2);
- (b) paragraph 2.16(2)(a);
- (c) paragraph 2.17(1)(c);
- (d) subregulations 2.17(3), (4) and (5);
- (e) paragraph 2.18(1)(c);
- (f) subregulations 2.18(4), (5) and (6);
- (g) subregulation 2.19A(2);
- (h) paragraphs 2.19A(5)(a), (b) and (c);
- (i) paragraph 2.20(1)(b);
- (j) subregulation 2.22(2);
- (k) paragraph 2.22(3)(c);
- (l) subregulation 2.22(4);
- (m) subparagraph 6.03(1)(d)(iii).