

BIDCARBON™

# Greenhouse Gas Reporting Rule 2025

made under section 77 of the  
*Greenhouse Gas Reporting Standard 2025*

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# Part 1—Miscellaneous

## 1.1. Name of Rules

This GHGR Rule are the Greenhouse Gas Reporting Rule 2025.

## 1.2. Definitions

In this GHGR Rule:

- (1) **affected group entity**: a [group entity](#) of a [controlling corporation](#) is an **affected group entity** of the [controlling corporation](#) for a financial year if the circumstances in one or more of the following paragraphs exist, or are likely to exist, in relation to the [group entity](#) during the financial year:
  - (a) the [controlling corporation's](#) group meets a threshold for the financial year under paragraph 13.(1)(a), (b) or (c) of the [GHGR Standard](#) and the [group entity](#), or a [subsidiary](#) of the [group entity](#), has operational control of a facility for at least part of the financial year;
  - (b) the [controlling corporation's](#) group meets a threshold for the financial year under paragraph 13.(1)(d) of the [GHGR Standard](#) and the [group entity](#), or a [subsidiary](#) of the [group entity](#), has operational control of a facility the operation of which during the financial year causes the group to meet the threshold;
  - (c) the [controlling corporation](#) makes an application under section 14 of the [GHGR Standard](#) during the financial year and the [group entity](#), or a [subsidiary](#) of the [group entity](#), is undertaking or is proposing to undertake a [greenhouse gas project](#) to which the application relates.
- (2) **alternative audit** means an audit that has not been carried out under the [GHGR Standard](#) but that is, in the opinion of the [Working Body](#), comparable to any of the following:
  - (a) an [BidCarbon standard scheme audit](#);
  - (b) a [greenhouse and energy audit](#);
  - (c) a sustainability statement audit.
- (3) **anthracite** means coal having a volatile matter of less than 14.0% on a dry ash-free basis.
- (4) **Audit Codes of Practice** means the Greenhouse Gas Reporting (Audit) Codes of Practice.  
**Note :** The determination is made under subsection 75.(1) of the [GHGR Standard](#).
- (5) **audit team leader** has the meaning given:
  - (a) for a [greenhouse and energy audit](#) or a sustainability statement—in the [GHGR Standard](#); or
  - (b) for an [BidCarbon standard scheme audit](#)—in the [Carbon Farming Standard](#).
- (6) **audit team member**, in relation to a Part 6 audit, means a person assisting the [audit team leader](#) to carry out the audit.
- (7) **audited body** means a person in respect of whose compliance with the [GHGR Standard](#), the rules or the [Carbon Farming Standard](#) a Part 6 audit is to be, or is being, carried out.
- (8) **Auditor Registration Instrument** means the written resolutions made by the [Working Body](#) under [section 6.72](#).
- (9) **biofuel** means a liquid fuel derived or recovered from [biomass](#).
- (10) **biogas** means a gaseous fuel derived or recovered from [biomass](#).
- (11) **biomass** means non-fossilised and biodegradable organic material originating from plants, animals and micro-organisms, and includes:

- (a) products, by-products, residues and waste from industry, including the agriculture and forestry industries; and
  - (b) non-fossilised and biodegradable organic components of commercial and industrial, construction and demolition, and municipal waste.
- (12) **bituminous coal** means coal having:
- (a) a volatile matter of not less than 14.0% on a dry ash-free basis; and
  - (b) gross specific energy of either:
    - (i) not less than 26.50 megajoules per kilogram on an ash-free moist basis; or
    - (ii) not less than 24.00 megajoules per kilogram on an ash-free moist basis if the crucible swelling number is not less than one.
- (13) **blast furnace gas** means the gas that occurs as a result of operating a blast furnace.
- (14) **brown coal** means coal having a gross specific energy of less than 19.00 megajoules per kilogram on an ash-free moist basis.
- (15) **captured for combustion**, in relation to gas, means a gas that is captured and:
- (a) combusted to produce useable heat or electricity; or
  - (b) injected into a pipeline.
- (16) **carbon dioxide equivalence** or **CO<sub>2</sub>-e** has the meaning given in section 7 of the [GHGR Standard](#) and [section 2.2](#).
- (17) **Category A auditor** means a [registered greenhouse and energy auditor](#) who is registered as a Category A auditor under [subsection 6.25 \(3\)](#).
- (18) **Category B auditor** means a [registered greenhouse and energy auditor](#) who is registered as a Category B auditor under [subsection 6.25 \(3\)](#).
- (19) **Carbon Farming Standard** means the BidCarbon (Carbon Farming) Standard 2025.
- (20) **Carbon Farming Standard resolution** means:
- (a) the [Carbon Farming Standard](#); and
  - (b) any written resolutions made under the [Carbon Farming Standard](#).
- (21) **chemical product** includes adipic acid, ammonia, carbide, nitric acid, soda ash, synthetic rutile or titanium dioxide.
- (22) **chemical product containing carbon** means 1 of the following:
- (a) polyethylene;
  - (b) polypropylene;
  - (c) BR or SBR rubber;
  - (d) styrene;
  - (e) carbon black.
- (23) **CO<sub>2</sub>** means carbon dioxide.
- (24) **coal briquette** means an agglomerate formed by compacting a coal particulate material in a briquette press, with or without added binder material.
- (25) **coal coke** means a solid product obtained from the carbonisation of coal at a high temperature and includes coke oven coke, coke breeze, foundry coke, retort coke and coal char.
- (26) **coal mine waste gas** means a substance that:
- (a) consists of:
    - (i) naturally occurring hydrocarbons; or
    - (ii) a naturally occurring mixture of hydrocarbons and non-hydrocarbons; and
  - (b) is:
    - (i) drained from:

- (A) a coal mine that is covered by a lease (however described) that authorises coal mining; or
  - (B) a closed coal mine that is, or was, covered by a lease (however described) that authorises, or authorised, coal mining; or
  - (ii) conveyed in a ventilation air shaft or duct to the surface of a mine mentioned in subparagraph (i).
- (27) **coal seam methane** means a substance that:
- (a) consists of:
    - (i) naturally occurring hydrocarbons; or
    - (ii) a naturally occurring mixture of hydrocarbons and non-hydrocarbons; and
  - (b) consists mainly of methane; and
  - (c) is drained from a coal seam; and
  - (d) is not coal mine waste gas; and
  - (e) has not been injected into a [natural gas supply pipeline](#).
- (28) **coal tar** means the tar that results from the destructive distillation of [bituminous coal](#) or the low temperature carbonization of [brown coal](#).
- (29) **chemical oxygen demand** or **COD** means the total material available for chemical oxidation (both biodegradable and non-biodegradable) measured in tonnes.
- (30) **Code of Conduct** means the principles set out in [section 6.46](#).
- (31) **cogeneration process** means a process that combines the generation of heat and power to produce electricity and another product within one integrated [production](#) process.
- (32) **coke oven gas** means the gas that is a by-product in the [production](#) of coke or iron and steel.
- (33) **coking coal** means coal that is used to produce coke.
- (34) **Company Registration Number** or **CRN** is a unique combination of numbers, at times of numbers and letters. It is used to identify a company and verify its legal existence as an incorporated entity. The issuing entity differs from country to country. Additionally, a CRN may be used registered for [TIN](#).
- (35) **compressed natural gas** means [natural gas](#) that is sourced from a vessel (other than a pipeline) where the gas is contained in a gaseous state and compressed to more than 18 megapascals.
- (36) **conflict of interest situation** has the meaning given by [section 6.49](#).
- (37) **consumption** of energy has the meaning given in [section 2.26](#).
- (38) **CSF shareholders**, of a proprietary company, means an entity that holds one or more securities of the company due to being issued with the securities pursuant to a [CSF](#) offer by the company.
- (39) **CSF** is short for crowd - sourced funding.
- (40) **crude oil condensates** means a condensate recovered from [natural gas](#) that is mixed with the crude oil.
- (41) **decommissioned underground mine** means an underground coal mine where the following activities have ceased to occur and are not expected to occur in the future:
- (a) coal [production](#);
  - (b) active mine ventilation, including the operation of ventilation fans at the mine.
- (42) **Deposit-taking institution** means:
- (a) defined in section 147(1) of the County Courts Act 1984; or
  - (b) a person who may, in the course of his business, lawfully accept deposits in the States;
- (43) **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, electricity, or biochar.
- (44) **eligible offsets project** has the same meaning as in the [Carbon Farming Standard](#).
- (45) **eligible referee** has the meaning given by [section 6.18](#).
- (46) **engage in audit activity** has the meaning given by [section 6.48](#).
- (47) **energy** has the meaning given in [section 2.3](#).
- (48) **energy content factor** has the meaning given in the [Weights and Measures Codes of Practice](#).
- (49) **excisable goods** means to any product subject to excise taxes. This includes any proposed changes to existing Excise Tariffs or Excise Tariff alterations.
- (50) **executive officer** has the same meaning as in the [GHGR Standard](#).
- (51) **facility of the corporation**: if a corporation is required, under Part 3, 3A or 3B of the [GHGR Standard](#), to report about a facility, the facility is a facility of the corporation.
- (52) **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 [Weights and Measures Codes of Practice](#).
- (53) **feedstock** means a substance that is converted by a chemical process into another substance that is not a greenhouse gas.
- (54) **foreign law** means a law of a foreign country.
- (55) **foreign offence** means an offence against a [foreign law](#).
- (56) **fuel oil** means a petroleum product, whether obtained through a process of blending or otherwise, that has the following physical characteristics described:
  - (a) the density must be equal to or greater than 920.0 kg/cubic metre at 15 degrees Celsius. This can be determined by either the Standard Test Method for Density, Relative Density, or API Gravity of Crude Petroleum and Liquid Petroleum Products by Hydrometer Method or the Standard Test Method for Density, Relative Density, and API Gravity of Liquids by Digital Density Meter; and
  - (b) a carbon residue, on the whole sample, of at least 2.0 percent mass as determined by Standard Test Method for Conradson Carbon Residue of Petroleum Products (Conradson Carbon Residue) or by Standard Test Method for Determination of Carbon Residue (Carbon Residue - Micro Method); and
  - (c) a minimum kinematic viscosity of 10 centistokes (millimetres squared per second) at 50 degrees Celsius as determined by Standard Test Method for Kinematic Viscosity of Transparent and Opaque Liquids (and Calculation of Dynamic Viscosity).
- (57) **gassy mine** has the same meaning as it has in the [Weights and Measures Codes of Practice](#).
- (58) **GHGR resolution** means the following:
  - (a) the [GHGR Standard](#);
  - (b) this GHGR Rule;
  - (c) the [Weights and Measures Codes of Practice](#);
  - (d) the [Audit Codes of Practice](#);
  - (e) the [Auditor Registration Instrument](#).
- (59) **GHGR Standard** means the Greenhouse Gas Reporting Standard 2025.
- (60) **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.
- (61) **identifying details**, for an entity, means:

- (a) the entity's TIN; or
  - (b) if the entity does not have an TIN—its [CRN](#); or
  - (c) if the entity does not have an TIN or [CRN](#)—its [RBN](#); or
  - (d) if the entity does not have an TIN, [CRN](#) or [RBN](#)—its trading name and street address.
- (62) **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 Country, a State (or similar division) 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 Country, State or Territory body.
- (63) **identifying information**, for a facility, means the information required under [paragraphs 4.4.A.\(2\)\(a\) to \(h\)](#).
- (64) **imported goods** is determined by the country of manufacture. Therefore, goods that would be classified as a different item (other than subitem [liquefied petroleum gas](#), [liquefied natural gas](#), [compressed natural gas](#)) if they were manufactured in Country are classified as such.
- (65) **industry sector** has the meaning given in [section 2.4](#).
- (66) **industry specialisation**, for an individual, means an industry in respect of which the individual claims specialist knowledge.
- (67) **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 the States to a place outside of the States; or
  - (b) in a ship on a voyage from a place within the States to a place outside the States; whether or not part of the flight or voyage involves a journey between places in the States.
- (68) **landfill biogas** means a [biogas](#) that is derived from the decomposition of [biomass](#) in landfill.
- (69) **legacy emissions** has the same meaning as in the [GHGR Standard](#).
- (70) **liquefied aromatic hydrocarbons** means hydrocarbons that consist mainly of benzene, toluene or xylene, or mixtures of those substances.
- (71) **liquid petroleum fuel** means the following:
- (a) [excisable goods](#);
  - (b) [imported goods](#).
- (72) **listed activity** means an activity of one of the following kinds:
- (a) record keeping;
  - (b) communication;
  - (c) purchasing materials or equipment;
  - (d) managing the employment, training and payment of employees;
  - (e) storage (including warehousing) of materials or equipment;
  - (f) transport of persons or goods of a kind not covered by [section 2.19](#);
  - (g) sales promotion;
  - (h) cleaning and maintaining buildings and other structures;
  - (i) maintenance of equipment;
  - (j) security and surveillance.
- (73) **LNG** or **liquefied natural gas** means [natural gas](#) that is sourced from a process or vessel where the gas is in a liquid state.
- (74) **LPG** or **liquefied petroleum gas** means:
- (a) liquid propane; or
  - (b) a liquid mixture of propane and butane; or
  - (c) a liquid mixture of propane and other hydrocarbons that consists mainly of propane; or
  - (d) a liquid mixture of propane, butane and other hydrocarbons that consists mainly of propane and butane.
- (75) **metal product** means aluminium, ferroalloys, iron, steel or any other metal.
- (76) **methodology** has the same meaning as in the [Carbon Farming Standard](#).
- (77) **municipal materials** means non-biodegradable materials from sources such as domestic households, industry (including the service industries) and hospitals.
- (78) **natural gas** means a substance that:
- (a) is in a gaseous state at standard temperature and pressure; and
  - (b) consists of:
    - (i) naturally occurring hydrocarbons; or
    - (ii) a naturally occurring mixture of hydrocarbons and non-hydrocarbons; and
  - (c) consists mainly of methane; and
  - (d) has been injected into a [natural gas supply pipeline](#).
- (79) **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).
- (80) **natural gas supply pipeline** does not include the following:

- (a) anything upstream of a point or flange that is:
    - (i) on a pipeline conveying [natural gas](#) from a gas processing plant; and
    - (ii) the gas processing plant;
  - (b) a gathering system operated as part of an upstream producing operation;
  - (c) anything downstream of a point on a pipeline from which a person takes [natural gas](#) for use.
- (81) **network or pipeline facility** means a facility that is in an [industry sector](#) mentioned in [subsection 2.20 \(2\)](#).
- (82) **non-gassy mine** has the same meaning as it has in the [Weights and Measures Codes of Practice](#).
- (83) **officer** has the same meaning as in the [GHGR Standard](#).
- (84) **overall control** has the meaning given in [section 2.14](#).
- (85) **Part 6 audit** means any of the following:
- (a) an [BidCarbon standard scheme audit](#);
  - (b) a [greenhouse and energy audit](#);
  - (c) a sustainability statement audit.
- (86) **personal identification number** means a unique number issued by the Government to identify a particular person.
- (87) **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.
- (88) **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.
- (89) **petroleum coke** means a solid substance that:
- (a) consists mainly of carbon; and
  - (b) is derived from the cracking of hydrocarbons in petroleum refining; and
  - (c) is not [refinery coke](#).
- (90) **primary fuel or energy commodity** means a fuel or energy commodity extracted or captured from natural sources with minimal processing, and includes the fuels and energy commodities mentioned in [Schedule 1](#) as being primary fuels or energy commodities.
- (91) **production** of energy has the meaning given in [section 2.25](#).
- (92) **professional members of the audit team** has the meaning given in [section 6.50](#).
- (93) **refinery coke** means a solid substance that:
- (a) consists mainly of carbon; and
  - (b) is deposited on a catalyst used in the cracking process in petroleum refining.
- Note :** Refinery coke is not easily recoverable as a discrete product but is generally removed from the catalyst by using heat in the presence of air.
- (94) **refinery gases and liquids** means gases or liquids that:
- (a) are produced during petroleum refining; and
  - (b) are unrefined products;
  - (c) are not mentioned in any of items 17 to 26 or 31 to 45 of [Schedule 1](#).
- Note :** Refinery gases and liquids are produced at a refinery and are usually:
- (a) combusted as a source of energy within a refinery; or
  - (b) refined into saleable petroleum products.

- (95) **Registered Body Number** or **RBN** means a unique identifier assigned to foreign companies registered to conduct business in the State.
- (96) **registration**, for Part 6, means registration as a greenhouse and energy auditor.
- (97) **registration number** means a registration number allocated under [subparagraph 6.25 \(3\)\(b\)\(ii\)](#).
- (98) **reporting year** means one of the years for which a person must provide a report under Part 3, 3A, 3B or 3C of the [GHGR Standard](#).
- (99) **scope 1 emission** has the meaning given by [section 2.23](#).
- (100) **scope 2 emission** has the meaning given by [section 2.24](#).
- (101) **secondary fuel or energy commodity** means a fuel or energy commodity produced by converting energy from one form (usually a [primary fuel or energy commodity](#)) to another form for [consumption](#), and includes the fuels and energy commodities mentioned in [Schedule 1](#) as being secondary fuels or energy commodities.
- (102) **Senior Statistician** will be hired by the BidCarbon Foundation and assigned to work at the Secretariat by the [Working Body](#).
- (103) **SIC division** means a division identified by an alpha character published in the Country Standard Industrial Classification.
- (104) **SIC industry classification** means an industry classification for that classification published in the Country Standard Industrial Classification.
- (105) **single site** means a single physical area that can include a series of geographical locations in close proximity to one another.
- (106) **sludge biogas** means the gas derived from the anaerobic fermentation of [biomass](#) and solid waste from sewage and animal slurries and that is combusted to produce heat and electricity.
- (107) **source** has the same meaning as in the [Weights and Measures Codes of Practice](#).
- (108) **sub-bituminous coal** means coal having a gross specific energy of:
- (a) 19.00–23.99 megajoules per kilogram on an ash-free moist basis; or
  - (b) if the crucible swelling number is 0 or 1/2—19.00–26.49 megajoules per kilogram on an ash-free moist basis.
- (109) **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.
- (110) **Taxpayer Identification Number** or **TIN** has the same meaning as in the [GHGR Standard](#).
- (111) **Territory law** means a law in force in a Territory.
- (112) **transport facility** means a facility that is in an [industry sector](#) listed in [subsection 2.19 \(3\)](#).
- (113) **United Nations Framework Convention on Climate Change** or **UNFCCC** has the same meaning as it has in the [Weights and Measures Codes of Practice](#).
- (114) **unprocessed natural gas** means a substance that:
- (a) is in a gaseous state at standard temperature and pressure; and
  - (b) consists of:
    - (i) naturally occurring hydrocarbons; or
    - (ii) a naturally occurring mixture of hydrocarbons and non-hydrocarbons; and
  - (c) consists mainly of methane; and
  - (d) has not been injected into a [natural gas supply pipeline](#); and
  - (e) is not [compressed natural gas](#), [liquefied natural gas](#) or coal seam methane.
- (115) **waste mixed types** means any of the following:
- (a) food;
  - (b) nut shells and pits;
  - (c) paper and paper board;

- (d) textiles;
  - (e) garden and park;
  - (f) wood and wood waste (including straw and bamboo, giant reed);
  - (g) sludge;
  - (h) nappies;
  - (i) rubber and leather;
  - (j) inert waste (including concrete, metal, plastic and glass).
- (116) **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.
- (117) **Weights and Measures Codes of Practice** means the Greenhouse Gas Reporting (Weights and Measures) Codes of Practice 2025 2025.

**Note :** A number of expressions used in this GHGR Rule are defined in the [GHGR Standard](#), including the following:

- (a) BidCarbon standard scheme audit;
- (b) controlling corporation;
- (c) foreign person;
- (d) greenhouse and energy audit;
- (e) greenhouse gas project;
- (f) group;
- (g) group entity;
- (h) member;
- (i) staff of the Working Body;
- (j) person;
- (k) Register;
- (l) registered greenhouse and energy auditor;
- (m) Working Body;
- (n) subsidiary.

# Part 2—Interpretation

## Division 2.1—Purpose of Part

### 2.1. Purpose of Part

This Part contains rules made for the purposes of Division 2 of Part 1 of the [GHGR Standard](#) dealing with matters of interpretation.

## Division 2.2—Section 7 definitions

### 2.1.A. Definition of business unit

For section 7 of the [GHGR Standard](#), *business unit* means a unit that is recognised by a registered corporation as having administrative responsibility for one or more facilities of the corporation.

### 2.2. Definition of carbon dioxide equivalence—values specified for determining carbon dioxide equivalence

For the definition of *carbon dioxide equivalence* in section 7 of the [GHGR Standard](#), 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.

Table—Values specified for determining carbon dioxide equivalence

Common chemical name or industrial designation	Chemical formula	GWP values for 100-year time horizon		
		Fourth Assessment Report (AR4)	Fifth Assessment Report (AR5)	Sixth Assessment Report (AR6)
<b>Major Greenhouse Gases</b>				
Carbon dioxide	<a href="#">CO<sub>2</sub></a>	1	1	1
Methane – non-fossil	CH <sub>4</sub>	25	28	27.0
Methane – fossil	CH <sub>4</sub>	N/A	30	30
Nitrous oxide	N <sub>2</sub> O	298	276	273
Nitrogen trifluoride	NF <sub>3</sub>	17,200	16,100	17,400
Sulfur hexafluoride	SF <sub>6</sub>	22,800	23,500	24,300
<b>Hydrofluorocarbons (includes unsaturated hydrofluorocarbons)*</b>				
HFC-23	CHF <sub>3</sub>	14800	12400	14600
HFC-32	CH <sub>2</sub> F <sub>2</sub>	675	677	771

HFC-41	CH <sub>3</sub> F	92	116	135
HFC-125	CHF <sub>2</sub> CF <sub>3</sub>	3500	3170	3740
HFC-134	CHF <sub>2</sub> CHF <sub>2</sub>	1100	1120	1260
HFC-134a	CH <sub>2</sub> FCF <sub>3</sub>	1430	1300	1530
HFC-143	CH <sub>2</sub> FCHF <sub>2</sub>	353	328	364
HFC-143a	CH <sub>3</sub> CF <sub>3</sub>	4470	4800	5810
HFC-152	CH <sub>2</sub> FCH <sub>2</sub> F	53	16	21.5
HFC-152a	CH <sub>3</sub> CHF <sub>2</sub>	124	138	164
HFC-161	CH <sub>3</sub> CH <sub>2</sub> F	12	4	4.84
HFC-227ca	CF <sub>3</sub> CF <sub>2</sub> CHF <sub>2</sub>		2640	2980
HFC-227ea	CF <sub>3</sub> CHF <sub>2</sub> CF <sub>3</sub>	3220	3350	3600
HFC-236cb	CH <sub>2</sub> FCF <sub>2</sub> CF <sub>3</sub>	1340	1210	1350
HFC-236ea	CHF <sub>2</sub> CHF <sub>2</sub> CF <sub>3</sub>	1370	1330	1500
HFC-236fa	CF <sub>3</sub> CH <sub>2</sub> CF <sub>3</sub>	9810	8060	8690
HFC-245ca	CH <sub>2</sub> FCF <sub>2</sub> CHF <sub>2</sub>	693	716	787
HFC-245cb	CF <sub>3</sub> CF <sub>2</sub> CH <sub>3</sub>		4620	4550
HFC-245ea	CHF <sub>2</sub> CHF <sub>2</sub> CHF <sub>2</sub>		235	255
HFC-245eb	CH <sub>2</sub> FCHF <sub>2</sub> CF <sub>3</sub>		290	325
HFC-245fa	CHF <sub>2</sub> CH <sub>2</sub> CF <sub>3</sub>	1030	858	962
HFC-263fb	CH <sub>3</sub> CH <sub>2</sub> CF <sub>3</sub>		76	74.8
HFC-272ca	CH <sub>3</sub> CF <sub>2</sub> CH <sub>3</sub>		144	599
HFC-329p	CHF <sub>2</sub> CF <sub>2</sub> CF <sub>2</sub> CF <sub>3</sub>		2360	2890
HFC-365mfc	CH <sub>3</sub> CF <sub>2</sub> CH <sub>2</sub> CF <sub>3</sub>	794	804	914
HFC-43-10mee	CF <sub>3</sub> CHFCH <sub>2</sub> CF <sub>2</sub> CF <sub>3</sub>	1640	1650	1600
HFO-1123	CHF=CF <sub>2</sub>			0.005
HFO-1132a <sup>a</sup>	CH <sub>2</sub> =CF <sub>2</sub>		< 1	0.052
HFO-1141 <sup>a</sup>	CH <sub>2</sub> =CHF		< 1	0.024
HFO-1225ye(Z) <sup>a</sup>	(Z)-CF <sub>3</sub> CF=CHF		< 1	0.344
HFO-1225ye(E) <sup>a</sup>	(E)-CF <sub>3</sub> CF=CHF		< 1	0.118
HFO-1234ze(Z) <sup>a</sup>	(Z)-CF <sub>3</sub> CH=CHF		< 1	0.315

HFO-1234ze(E) <sup>a</sup>	(E)-CF <sub>3</sub> CH=CHF		< 1	1.37
HFO-1234yf <sup>a</sup>	CF <sub>3</sub> CF=CH <sub>2</sub>		< 1	0.501
HFO-1336mzz(E)	(E)-CF <sub>3</sub> CH=CHCF <sub>3</sub>			18
HFO-1336mzz(Z)	(Z)-CF <sub>3</sub> CH=CHCF <sub>3</sub>		2	2.08
HFO-1243zf	CF <sub>3</sub> CH=CH <sub>2</sub>		< 1	0.261
HFO-1345zfc <sup>a</sup>	CF <sub>3</sub> CF <sub>2</sub> CH=CH <sub>2</sub>		< 1	0.182
3,3,4,4,5,5,6,6,6-nonafluorohex-1-ene	n-C <sub>4</sub> F <sub>9</sub> CH=CH <sub>2</sub>		< 1	0.204
3,3,4,4,5,5,6,6,7,7,8,8,8-tridecafluorooct-1-ene	n-C <sub>6</sub> F <sub>13</sub> CH=CH <sub>2</sub>		< 1	0.162
3,3,4,4,5,5,6,6,7,7,8,8,9,9,10,10,10-heptadecafluorodec-1-ene	n-C <sub>8</sub> F <sub>17</sub> CH=CH <sub>2</sub>		< 1	0.141
3,3,3-trifluoro-2-(trifluoromethyl) prop-1-ene	(CF <sub>3</sub> ) <sub>2</sub> C=CH <sub>2</sub>			0.377
1,1,2,2,3,3-hexafluorocyclopentane	cyc (-CF <sub>2</sub> CF <sub>2</sub> CF <sub>2</sub> CH <sub>2</sub> CH <sub>2</sub> -)			120
1,1,2,2,3,3,4-heptafluorocyclopentane	cyc (-CF <sub>2</sub> CF <sub>2</sub> CF <sub>2</sub> CHFCH <sub>2</sub> -)			231
1,3,3,4,4,5,5-heptafluorocyclopentene	cyc (-CF <sub>2</sub> CF <sub>2</sub> CF <sub>2</sub> CF=CH-)			45.1
(4s,5s)-1,1,2,2,3,3,4,5-octafluorocyclopentane	trans-cyc (-CF <sub>2</sub> CF <sub>2</sub> CF <sub>2</sub> CHFCHF-)			258
HFO-1438ezy(E)	(E)-(CF <sub>3</sub> ) <sub>2</sub> CFCH=CHF			8.22
HFO-1447fz	CF <sub>3</sub> (CF <sub>2</sub> ) <sub>2</sub> CH=CH <sub>2</sub>			0.24
1,3,3,4,4-pentafluorocyclobutene	cyc (-CH=CFCF <sub>2</sub> CF <sub>2</sub> -)			92.4
3,3,4,4-tetrafluorocyclobutene	cyc (-CH=CHCF <sub>2</sub> CF <sub>2</sub> -)			25.6

#### Fully Fluorinated Species

PFC-14	CF <sub>4</sub>	7390	6630	7380
PFC-116	C <sub>2</sub> F <sub>6</sub>	12200	11100	12400
PFC-218	C <sub>3</sub> F <sub>8</sub>	8830	8900	9290
PFC-c216	c-C <sub>3</sub> F <sub>6</sub>	>17340	9200	
PFC-C-318 (PFC-318) <sup>b</sup>	cyc (-CF <sub>2</sub> CF <sub>2</sub> CF <sub>2</sub> CF <sub>2</sub> -)	10300	9540	10200

PFC-31-10 <sup>c</sup>	n-C <sub>4</sub> F <sub>10</sub>	8860	9200	10000
PFC-41-12 <sup>c</sup>	n-C <sub>5</sub> F <sub>12</sub>	9160	8550	9220
PFC-51-14 <sup>c</sup>	n-C <sub>6</sub> F <sub>14</sub>	9300	7910	8620
PFC-61-16	n-C <sub>7</sub> F <sub>16</sub>		7820	8410
PFC-71-18	n-C <sub>8</sub> F <sub>18</sub>		7620	8260
PFC-91-18 <sup>c</sup>	C <sub>10</sub> F <sub>18</sub>	>7500	7190	7480
PFC-1114	CF <sub>2</sub> =CF <sub>2</sub>		< 1	0.004
PFC-1216	CF <sub>3</sub> CF=CF <sub>2</sub>		< 1	0.09
Pentadecafluorotriethylamine	N(C <sub>2</sub> F <sub>5</sub> ) <sub>3</sub>			10300
Perfluorotripropylamine	N(CF <sub>2</sub> CF <sub>2</sub> CF <sub>3</sub> ) <sub>3</sub>			9030
Heptacosafuorotributylamine	N(CF <sub>2</sub> CF <sub>2</sub> CF <sub>2</sub> CF <sub>3</sub> ) <sub>3</sub>			8490
Perfluorotripentylamine	N(CF <sub>2</sub> CF <sub>2</sub> CF <sub>2</sub> CF <sub>2</sub> CF <sub>3</sub> ) <sub>3</sub>			7260
Heptafluoroisobutyronitrile	(CF <sub>3</sub> ) <sub>2</sub> CFCN			2750
Trifluoromethylsulfur pentafluoride	SF <sub>5</sub> CF <sub>3</sub>	17700	17400	18500
Sulfuryl fluoride	SO <sub>2</sub> F <sub>2</sub>		4090	4630
Hexafluoro-cyclobutene	cyc (-CF=CFCF <sub>2</sub> CF <sub>2</sub> -)			126
Octafluoro-cyclopentene (Perfluorocyclopentene)	cyc (-CF=CFCF <sub>2</sub> CF <sub>2</sub> CF <sub>2</sub> -)		2	78.1
1,1,2,2,3,3,4,4,4a,5,5,6,6,7,7,8,8,8a-octafluoronaphthalene (Perfluorodecalin (cis))	(Z)-C <sub>10</sub> F <sub>18</sub>		7240	7800
1,1,2,2,3,3,4,4,4a,5,5,6,6,7,7,8,8,8a-octafluoronaphthalene (Perfluorodecalin (trans))	(E)-C <sub>10</sub> F <sub>18</sub>		6290	7120
1,1,2,3,4,4-hexafluorobuta-1,3-diene	CF <sub>2</sub> =CFCF=CF <sub>2</sub>		< 1	0.004
Octafluoro-1-butene	CF <sub>3</sub> CF <sub>2</sub> CF=CF <sub>2</sub>		< 1	0.102
Octafluoro-2-butene	CF <sub>3</sub> CF=CFCF <sub>3</sub>		2	1.97

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**Additional notes:**

Cells are left blank indicate a substance is not included in the respective IPCC Assessment Report.

\* Unsaturated hydrofluorocarbons (HFCs) are also known as hydrofluoroolefins (HFOs), and unsaturated hydrofluorochlorocarbons (HCFCs) are also known as hydrochlorofluoroolefins (HCFOs).

- a. These substances are considered an “HFC” in AR5 but are considered “HFO” in AR6.
- b. This substance is “PFC-318” in AR4 and AR5, but “PFC-C-318” in AR6.
- c. These substances' common names were previously presented in AR4 with the following format: PFC-X-X-XX.

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**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 table below is adapted from the IPCC Sixth Assessment Report, 2020 (AR6).

### 2.3. Definition of energy—specified fuel and other energy commodities

For the definition of *energy* in section 7 of the [GHGR Standard](#), the kinds of fuels and other energy commodities listed in [Schedule 1](#) are specified.

### 2.4. Definition of industry sector

For section 7 of the [GHGR Standard](#), *industry sector* means an [SIC industry classification](#) mentioned in an item in [Schedule 2](#).

## Division 2.4—Facilities: section 9

### Subdivision 2.4.1—General

#### 2.14. Purpose of Part

- (1) A person has *overall control* in relation to an activity or series of activities (including ancillary activities) if the [person](#) has the authority to introduce and implement any or all of the following for the activity or series of activities:
  - (a) operating policies;
  - (b) health and safety policies;
  - (c) environmental policies.
- (2) If more than one person could satisfy subsection (1) at any one time, then the [person](#) that has the greatest authority to introduce and implement the policies mentioned in paragraphs (1)(a) and (c) is taken, for the purposes of this GHGR Rule, to have [overall control](#) in relation to the activity or series of activities (including ancillary activities).

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

#### 2.15. Purpose of Subdivision

For paragraph 9.(3)(a) of the [GHGR Standard](#), 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 [GHGR Standard](#).

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

- (1) Activities that together produce one or more products or services (the *primary production process*) will form part of a single undertaking or enterprise if the activities occur at a [single site](#).
- (2) If there is another activity or series of activities (the *other production process*) that:
  - (a) is under the [overall control](#) of the [person](#) that has [overall control](#) of the primary production process; and
  - (b) produces one or more other products or services for the primary production process (which are not used solely in the primary production process);then as long as that other production process occurs at the same site as the primary production process, all of the activities in the primary production process and the other production process will form part of a single undertaking or enterprise.

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

- (1) This requirement 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 Country, State or Territory as the series of activities; and

- (c) is under the [overall control](#) of the same person that has [overall control](#) of the series of activities.
- (2) Subject to [section 2.18.A](#), the [person](#) with [overall control](#) of the [listed activity](#) and the series of activities must identify the activity (if any) in the series to which the [listed activity](#) is ancillary.
- (3) If the [person](#) makes an identification under subsection (2), the [person](#) must record that decision.
- (4) If the [person](#) identifies an activity in the series to which the [listed activity](#) is ancillary and complies with subsection (3), the [listed activity](#) will form part of a single undertaking or enterprise with the identified activity.
- (5) If the [person](#) does not identify an activity in the series to which the [listed activity](#) is ancillary, the [listed activity](#) will itself form part of a single undertaking or enterprise.

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

- (1) This requirement applies if:
  - (a) a particular [listed activity](#) is in more than one series of activities; and
  - (b) the [listed activity](#) is at a different site to each of the series of activities; and
  - (c) each of the series of activities is under the [overall control](#) of the same person; and
  - (d) each of the series of activities is in the same Country, State or Territory.
- (2) Subject to [section 2.18.A](#), the [person](#) with overall [overall control](#) of the [listed activity](#) and each of the series of activities must identify the activity (if any) in each of the series of activities to which the [listed activity](#) is ancillary.
- (3) The identification may be one of the following:
  - (a) that the [listed activity](#) is ancillary to an activity in only one of the series of activities;
  - (b) that the [listed activity](#) is ancillary to an activity in more than one of the series of activities;
  - (c) that the [listed activity](#) is not ancillary to any activities in any of the series of activities.
- (4) If the [person](#) identifies that the [listed activity](#) is ancillary to an activity in only one of the series of activities or is not ancillary to any activities in any of the series of activities, the [person](#) must record that decision.
- (5) If the [person](#) identifies that the [listed activity](#) is ancillary to an activity in more than one of the series of activities, the [person](#) must:
  - (a) record that decision; and
  - (b) record the proportion of the [listed activity](#) that is attributed to the activities in each of the series of activities.
- (6) If the [person](#) complies with subsections (2) and (3), and subsection (4) or (5)(as applicable), in relation to the [listed activity](#) then:
  - (a) if the [person](#) has identified that the [listed activity](#) is ancillary to an activity in only one of the series of activities—the [listed activity](#) will form part of a single undertaking or enterprise with the series of activities; and
  - (b) if the [person](#) has identified that the [listed activity](#) is ancillary to an activity in more than one of the series of activities—the [listed activity](#) will form part of each of the single undertakings or enterprises comprising the relevant series of activities in the proportions specified in the identification; and

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

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

A [person](#) must not identify an activity under subsection [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 [GHGR Standard](#), whether or not the facility currently comes within that definition, or has done so in the past; or
- (b) to reallocate an amount of covered emissions of greenhouse gases from the operation of a designated large facility to another facility which is not a designated large facility.

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

- (1) If:
  - (a) an activity that is the principal activity in a series of activities is attributable to one of the [industry sectors](#) mentioned in subsection (3); and
  - (b) the activity and any ancillary activities to it are under the [overall control](#) of the same person; and
  - (c) if no nomination has been made under [section 2.19.A](#) for the activity to be attributable at a national level—the activity is attributable to a single Country, State or Territory;

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

- (2) In this requirement, an activity is attributable to a single Country, State or Territory if fuel to be consumed in carrying out the activity is purchased in the Country, State or Territory.
- (3) For this requirement, the [industry sectors](#) are as follows:
  - (a) Air and space transport;
  - (b) Postal and courier pick-up and delivery services;
  - (c) Rail freight transport;
  - (d) Rail passenger transport;
  - (e) Road freight transport;
  - (f) Road passenger transport;
  - (g) Scenic and sightseeing transport;
  - (h) Waste collection services;
  - (i) Water freight transport;
  - (j) Water passenger transport.
- (4) In this requirement, 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.

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

### *Scope*

- (1) This requirement applies if the principal activity in a series of activities is attributable to one of the [industry sectors](#) mentioned in [subsection 2.19 \(3\)](#).

### *Nomination*

- (2) The [person](#) in [overall control](#) of the principal activity may, for any activity conducted on or after 1 July 2024, 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 requirement:
  - (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 subsection (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 subsection in relation to a nomination (the later nomination) are as follows:
  - (a) a nomination by another person has been in effect earlier in the financial year covering a principal activity (the first principal activity);
  - (b) that other person is no longer in [overall control](#) of the first principal activity;
  - (c) a person currently in [overall control](#) of the first principal activity, or of a part of the first principal activity, elects in the later nomination for the later nomination to take effect from the 1 July of the financial year in which it is made.
- (6) The nomination must be in the form approved by the Working Body.

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

- (1) If:
  - (a) an activity in a series of activities is in one of the [industry sectors](#) mentioned in subsection (2); and
  - (b) the activity and any ancillary activities to it are under the [overall control](#) of the same person;then all of the activities will form part of the same single undertaking or enterprise.
- (2) For subsection (1), the [industry sectors](#) are as follows:
  - (a) Electricity distribution;
  - (b) Electricity transmission;
  - (c) Gas supply;
  - (d) Pipeline and other transport;
  - (e) Telecommunications services;
  - (f) Water supply, sewerage and drainage services.

## Subdivision 2.4.3—Activities attributable to industry sectors

### 2.21. Purpose of Subdivision

For paragraph 9.(4)(b) of the [GHGR Standard](#), 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 [GHGR Standard](#).

### 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 subsection (3) applies, all of the activities are attributable to the particular [industry sector](#) that the principal activity for the undertaking or enterprise is attributable to.
- (2) The [person](#) with [overall control](#) of the activities must identify which [industry sector](#) mentioned in Schedule 2 that the principal activity is attributable to.
- (3) If:
  - (a) there is a principal activity in a series of activities that form part of a single undertaking or enterprise; and
  - (b) the single undertaking or enterprise involves construction of infrastructure for the purpose of another activity being undertaken in the future (the future activity) as part of that single undertaking or enterprise; and
  - (c) the principal activity and the future activity are under the [overall control](#) of one person;then, all of the activities that will, under [Subdivision 2.4.2](#), form part of the single undertaking or enterprise are attributable to the same particular [industry sector](#) as the future activity.
- (4) If the [person](#) identifies an [industry sector](#) under either subsection (1) or (3), the [person](#) must record that fact.
- (5) In this requirement, principal activity in relation to a single undertaking or enterprise means the activity that:
  - (a) results in the [production](#) of a product or service that is produced for sale on the market; and
  - (b) produces the most value for the single undertaking or enterprise out of any of the activities forming part of the single undertaking or enterprise.

## Division 2.5—Meaning of terms in section 10 of Standard

### 2.23. Meaning of scope 1 emission

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

### 2.24. Meaning of scope 2 emission

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

### 2.25. Meaning of production

For paragraph 10.(1)(f) of the [GHGR Standard](#), *production* of energy, in relation to a facility, means either of the following:

- (a) the extraction or capture of energy from natural sources for final [consumption](#) by or from the operation of the facility or for use other than in the operation of the facility;
- (b) the manufacture of energy by the conversion of energy from one form to another form for final [consumption](#) by or from the operation of the facility or for use other than in the operation of the facility.

### 2.26. Meaning of consumption

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

## Division 2.6—Operational control— information to accompany nomination

### 2.27. Purpose of Division

For paragraphs 11.B.(3)(c) and 11.C.(3)(c) of the [GHGR Standard](#), this Division specifies information to accompany nominations.

### 2.28. Nomination of person or trustee

- (1) This requirement applies if a person or trustee is nominated to have operational control over a facility under subsection 11.B.(2) or 11.C.(2) of the [GHGR Standard](#).
- (2) The nomination must be accompanied by the following information:
  - (a) the day on which the nomination is to come into force;
  - (b) the day on which the nomination is to end;
  - (c) a statement about whether the nomination replaces an existing nomination;
  - (d) the [identifying information](#) for the nominee;
  - (e) whether the nominee is nominated for section 11.B or 11.C of the [GHGR Standard](#);
  - (f) a statement about whether the nominee is:
    - (i) a registrable body; or
    - (ii) insolvent under administration;
  - (g) the [identifying information](#) for the facility.
- (3) If the nomination is made under subsection 11.B.(2) of the [GHGR Standard](#), 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 [GHGR Standard](#) 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 [Working Body](#)—that [identifying information](#);
    - (ii) if the [identifying information](#) for the [person](#) has previously been given to the [Working Body](#)—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 11.B.(1) of the [GHGR Standard](#), because:
    - (i) each of the [persons](#) that made the nomination could satisfy paragraph 11.(1)(a) of the [GHGR Standard](#) 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 [GHGR Standard](#); and
    - (iii) no declaration under section 55 or 55.A of the [GHGR Standard](#) applies in relation to the facility.
- (4) If the nomination is made under subsection 11.C.(2) of the [GHGR Standard](#), 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 11.C.(1) of the [GHGR Standard](#), 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 55.A of the [GHGR Standard](#) applies in relation to the facility.

# Part 3—Registration

## Division 3.1—Purpose of Part

### 3.1. Purpose of Part

This Part contains rules made for the purposes of Part 2 of the [GHGR Standard](#) dealing with registration.

## Division 3.2—Requirements for applications

### 3.2. Content of application

- (1) For paragraph 15.(a) of the [GHGR Standard](#), an application under section 12 or 14 of the [GHGR Standard](#) must contain the following information:
  - (a) a statement that the applicant is a [controlling corporation](#);
  - (b) details of the [controlling corporation](#), including:
    - (i) its name; and
    - (ii) its trading name (if any); and
    - (iii) its [identifying details](#); and
    - (iv) the street address of its head office; and
    - (v) the postal address of its head office; and
    - (vi) the name, position, telephone number, email address and postal address of a contact person for the [controlling corporation](#);
    - (vii) details of at least one [executive officer](#) (or equivalent) of the [controlling corporation](#), including the [officer's](#) name, telephone number, email address and postal address;
  - (c) the name of each [affected group entity](#) of the [controlling corporation](#):
    - (i) for an application under section 12 of the [GHGR Standard](#)—during the financial year for which the [controlling corporation's](#) application is made; or
    - (ii) for an application under section 14 of the [GHGR Standard](#)—that is undertaking or is proposing to undertake a [greenhouse gas project](#) to which the [controlling corporation's](#) application relates;
  - (d) for each [affected group entity](#) mentioned in paragraph (c):
    - (i) the entity's trading name (if any); and
    - (ii) the entity's [identifying details](#);
  - (e) if a [personal identification number](#) has been issued by the [Working Body](#) to the [controlling corporation](#)—the [controlling corporation's personal identification number](#);
  - (f) if the [controlling corporation](#) is a [foreign person](#)—details of a contact person in Australia for the [controlling corporation](#), including the contact person's name, telephone number and postal address.
- (2) In addition to the requirements in subsection (1), an application under section 12 of the [GHGR Standard](#) must include the financial year in relation to which the application is being made.

### 3.3. Form of application

- (1) For paragraph 15.(d) of the [GHGR Standard](#), an application under section 12 or 14 of the [GHGR Standard](#) must include an authentication of identity requirement in a form approved by the [Working Body](#) and notified in the Gazette.
- (2) For paragraph 15.(d) of the [GHGR Standard](#), an application under section 12 or 14 of the [GHGR Standard](#) must:
  - (a) be in writing; and
  - (b) identify the section of the [GHGR Standard](#) under which the [controlling corporation](#) is applying to be registered.

## Division 3.3—Greenhouse Gas Reporting Register

### 3.4. Information to be set out in Register

- (1) For paragraph 16.(1)(b) of the [GHGR Standard](#), the [Working Body](#) must ensure that the following information is set out in the [Register](#) for each person registered under Division 3 or 4 of Part 2 of the [GHGR Standard](#):
  - (a) the registered person's name, [identifying details](#) and trading name (if any);
  - (b) the section of the [GHGR Standard](#) under which the [person](#) applied for registration;
  - (c) the [reporting year](#) for which the [person](#) was first registered;
  - (d) information about the [person's](#) compliance with the [GHGR Standard](#), including information about:
    - (i) whether the [person](#) has been convicted of an offence under the [GHGR Standard](#); and
    - (ii) whether a court order has been made against the [person](#) for a default under a liquidated damages clause in the [GHGR Standard](#);
  - (e) information about [greenhouse and energy audits](#) carried out in relation to the [person](#), including information about:
    - (i) whether a [greenhouse and energy audit](#) has been carried out in relation to the [person](#); and
    - (ii) the type of audit carried out; and
    - (iii) the name of the [audit team leader](#) appointed to carry out the audit; and
    - (iv) the findings of the audit.
- (2) For paragraph 16.(1)(b) of the [GHGR Standard](#), the [Register](#) must also set out the following for the [controlling corporation](#) of a [group](#):
  - (a) if the [controlling corporation](#) has applied for registration under section 12 of the [GHGR Standard](#)—the name of each [affected group entity](#) of the [controlling corporation](#) during the financial year for which the application is made;
  - (b) if the [controlling corporation](#) has applied for registration under section 14 of the [GHGR Standard](#)—the name of each [affected group entity](#) of the [controlling corporation](#) that is undertaking or is proposing to undertake a [greenhouse gas project](#) to which the application relates;
  - (c) for each [reporting year](#)—the name, [identifying details](#) and trading name (if any) of each [affected group entity](#) of the [controlling corporation](#), as set out in the [controlling corporation's](#) report given to the [Working Body](#) for that year.

## Division 3.4—Deregistration

### 3.5. Application to be deregistered—content of application

- (1) For paragraph 18.B.(2)(c) of the [GHGR Standard](#), an application by a registered person to be deregistered must set out the following information:
  - (a) the [identifying information](#) for the applicant;
  - (b) a statement that the applicant does not hold a reporting transfer certificate;
  - (c) a statement that the applicant has complied with the applicant's obligations under the [GHGR Standard](#);
  - (d) 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;
  - (e) if a [personal identification number](#) has been issued by the [Working Body](#) to the applicant—the applicant's [personal identification number](#).
- (2) For paragraph 18.B.(2)(c) of the [GHGR Standard](#), an application by a registered corporation to be deregistered must also set out the following information:
  - (a) the [identifying details](#) of each affected member of the registered corporation's [group](#);
  - (b) a statement that the corporation's [group](#) is unlikely to meet any of the thresholds under section 13 of the [GHGR Standard](#) for:
    - (i) the financial year in which the application is made; and
    - (ii) the 2 financial years following the financial year in which the application is made;
  - (c) any relevant estimates of energy [production](#), energy [consumption](#), greenhouse gas emissions and emissions-producing activities resulting from the corporation's [group](#).
- (3) The application must also set out any relevant information or data that relates to information mentioned in paragraphs (1)(b) to (d) and (2)(b).

# Part 4—Reporting obligations

## Division 4.1—Purpose of Part

### 4.1. Purpose of Part

This Part contains rules made for Parts 3, 3A and 3B of the [GHGR Standard](#) dealing with reporting obligations.

## Division 4.3—General information

### 4.3. Purpose and application of Division

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

### 4.4. Purpose and application of Division

- (1) The report must set out the [identifying information](#) for the [controlling corporation](#), or [group entity](#), providing the report.
- (2) If the report is provided under section 19 of the [GHGR Standard](#), the report must also set out the following information about each entity that is a [member](#) of the corporation's [group](#) and that has operational control over one or more of the facilities of the corporation:
  - (a) the [member's identifying details](#);
  - (b) if the [member](#) has a holding company incorporated in the United Kingdom—the [identifying details](#) of the holding company.

#### 4.4.A. General information about facilities

- (1) The report must set out the following information for each [facility of the corporation](#) providing the report (other than a facility that is reported about in accordance with requirement [4.25](#) or [4.26](#)):
  - (a) the name of the facility;
  - (b) the facility's street address (if any);
  - (c) if the facility is not a [transport facility](#) or a [network or pipeline facility](#)— the latitude and longitude of the site where the activities constituting the facility are undertaken;
  - (d) if the facility is not a [network or pipeline facility](#)—the Country, State or Territory to which the activities constituting the facility are attributable;
  - (e) if the facility is a [network or pipeline facility](#)—the Country, State or Territory in which the facility is located;
  - (f) if the facility:
    - (i) is a [transport facility](#) or a [network or pipeline facility](#); and
    - (ii) is not a [single site](#) facility; and
    - (iii) does not have a street address;a brief description of the location of the facility, and the activities constituting the facility;
  - (g) the [industry sector](#) to which the activities constituting the facility are attributable;
  - (h) if a facility identification number has been issued by the [Working Body](#) for the facility—the facility identification number for the facility;
- (2) If the report is provided under section 19 of the [GHGR Standard](#), the report must also set out the following information:
  - (a) a statement identifying the entity mentioned in [subsection 4.4 \(2\)](#) that has operational control of the facility;

- (b) if that entity has operational control of the facility for only part of the [reporting year](#)—the number of days, and the dates, in the [reporting year](#) for which the entity has operational control of the facility.
- (3) If:
- (a) the report is provided by a corporation under section 19 of the [GHGR Standard](#) in relation to a facility; and
  - (b) a [member](#) of the corporation's [group](#) is reporting about another facility under section 22.X of the [GHGR Standard](#);
- the report must state which [member](#) is reporting about that facility.
- Note :** See subsection 19.(10) of the [GHGR Standard](#) for rules about reporting under section 19 when a report under section 22.X of the [GHGR Standard](#) covers a facility
- (4) In this requirement:
- facility identification number*** means a unique number issued by the [Working Body](#) to identify a particular facility which must be reported about under the [GHGR Standard](#).

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

### Subdivision 4.4.1—General

#### 4.5. Purpose and application of Division

- (1) For paragraphs 19.(6)(c), 22.G.(2)(c) and 22.X.(4)(c) of the [GHGR Standard](#), this Division specifies information that must be set out in a report provided by a corporation to the [Working Body](#) under section 19, 22.G or 22.X of the [GHGR Standard](#) for a [reporting year](#) in relation to one or more facilities of the corporation.
- (2) This Division applies in relation to a report provided to the [Working Body](#) under:
  - (a) section 22.G or 22.X of the [GHGR Standard](#); or
  - (b) under section 19 of the [GHGR Standard](#) if:
    - (i) the corporation's [group](#) meets a threshold in paragraph 13.(1)(a), (b) or (c) of the [GHGR Standard](#) during the [reporting year](#); or
    - (ii) the corporation's [group](#) meets a threshold only in paragraph 13.(1)(d) of the [GHGR Standard](#) during the [reporting year](#).
- (3) If this Division applies in relation to the circumstances mentioned in subparagraph (1)(b)(ii), it applies only in relation to the facility that, during the year, causes a thing mentioned in paragraph 13.(1)(d) of the [GHGR Standard](#).

### Subdivision 4.4.2—Scope 1 emissions from fuel combustion

#### 4.7. Emissions from fuel combustion

- (1) This requirement applies in relation to [scope 1 emissions](#) from the operation of a [facility of the corporation](#), if those emissions result from fuel combustion.  
**Note :** Fuel combustion is a [source](#).
- (2) The report must include information for the facility in relation to emissions from the fuel combustion during the [reporting year](#) and must identify:
  - (a) the amount of each greenhouse gas that is emitted during the year, in [CO<sub>2</sub>-e](#); and
  - (b) the total amount of greenhouse gas emitted from the combustion of each fuel during the year, in [CO<sub>2</sub>-e](#); and
  - (c) the [energy content factor](#) that the [person](#) used to measure the amount of each fuel combusted in the facility during the year; and
  - (d) if Method 2, 3 or 4 in the [Weights and Measures Codes of Practice](#) is used to estimate the greenhouse gases emitted—the [facility specific emission factor](#) or factors used to estimate emissions from the combustion of each fuel during the year; and
  - (e) if Method 2 or 3 in the [Weights and Measures Codes of Practice](#) is used to estimate the greenhouse gases emitted from the combustion of solid fossil fuels and coal based products—the percentage of carbon in that fuel type, as

received by the facility or as combusted from the operation of the facility during the year.

#### 4.8. Fuel combustion—report to include amount of uncertainty

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

**Note :** For how the uncertainty of estimates is to be assessed, see Chapter 8 of the [Weights and Measures Codes of Practice](#).

### Subdivision 4.4.3—Scope 1 emissions from particular sources

#### 4.9. Application of Subdivision

This Subdivision applies in relation to [scope 1 emissions](#) from the operation of a [facility of the corporation](#).

#### 4.10. Emissions—coal mining

- (1) This requirement applies in relation to emissions during the [reporting year](#) from a source that is mentioned in Part 1 of [Schedule 3](#).
- (2) The report must include information for the facility in relation to emissions from the [source](#) during the year, and must identify:
  - (a) the type of the [source](#); and
  - (b) the methods in the [Weights and Measures Codes of Practice](#) used to estimate the emissions from the [source](#); and
  - (c) for the method mentioned in an item of the table for the [source](#) in Part 1 of [Schedule 3](#), each of the matters set out in column 3 of that item; and
  - (d) if one or more greenhouse gases is emitted from the [source](#) during the [reporting year](#)—the amount of each greenhouse gas that is emitted, in [CO2-e](#); and
  - (e) the total amount of greenhouse gas emitted from the [source](#), in [CO2-e](#).

#### 4.11. Emissions—oil or gas

- (1) This requirement applies in relation to emissions during the [reporting year](#) from a source that is mentioned in Part 2 of [Schedule 3](#).
- (2) The report must include information for the facility in relation to emissions from the [source](#) during the year, and must identify:
  - (a) the type of the [source](#); and
  - (b) the methods in the [Weights and Measures Codes of Practice](#) used to estimate the emissions from the [source](#); and
  - (c) for the method mentioned in an item of the table for the [source](#) in Part 2 of [Schedule 3](#), each of the matters set out in column 3 of that item; and
  - (d) if one or more greenhouse gases is emitted from the [source](#) during the [reporting year](#)—the amount of each greenhouse gas that is emitted, in [CO2-e](#); and
  - (e) the total amount of greenhouse gas emitted from the [source](#), in [CO2-e](#).

## 4.12. Emissions—carbon capture and storage

- (1) This requirement applies if the operation of a [facility of the corporation](#) is a carbon capture and storage source during a [reporting year](#).
- (2) The report must include the following information for the facility for the year:
  - (a) the opening stock of stored greenhouse gases;
  - (b) the amount of greenhouse gases captured for storage;
  - (c) the amount of greenhouse gases imported for storage;
  - (d) the amount of greenhouse gases injected at storage sites;
  - (e) the closing stock of stored greenhouse gases.
- (3) The report must include the following information about emissions from the operation of the facility during the year:
  - (a) the amount of emissions that occurred during the transportation of greenhouse gases to the storage site;
  - (b) the amount of emissions that occurred when greenhouse gases were being injected into the storage site;
  - (c) the amount of emissions from the storage site;
  - (d) the type of the [source](#) of the emissions;
  - (e) the methods in the [Weights and Measures Codes of Practice](#) used to estimate the emissions from the [source](#);
  - (f) the total amount of greenhouse gases emitted from the [source](#), in [CO2-e](#).

## 4.13. Emissions—mineral products

- (1) This requirement applies in relation to emissions during the [reporting year](#) from a source mentioned in Part 3 of [Schedule 3](#).
- (2) The report must include information for the facility in relation to emissions from the [source](#) during the year, and must identify:
  - (a) the type of the [source](#); and
  - (b) the criteria in the [Weights and Measures Codes of Practice](#) used to estimate the amount of carbonate inputs and outputs for the [source](#); and
  - (c) the methods in the [Weights and Measures Codes of Practice](#) used to estimate the emissions from the [source](#); and
  - (d) for the method mentioned in an item of the table for the [source](#) in Part 3 of [Schedule 3](#), each of the matters set out in column 3 of that item; and
  - (e) if one or more greenhouse gases is emitted from the [source](#) during the [reporting year](#)—the amount of each greenhouse gas that is emitted, in [CO2-e](#); and
  - (f) the total amount of greenhouse gas emitted from the [source](#), in [CO2-e](#).

## 4.14. Emissions—chemical products

- (1) This requirement applies in relation to emissions during a [reporting year](#) from a source mentioned in Part 4 of [Schedule 3](#).
- (2) The report must include information for the facility in relation to emissions from the [source](#) during the year, and must identify:
  - (a) the type of the [source](#); and
  - (b) the criteria in the [Weights and Measures Codes of Practice](#) used to estimate the amount of fuel [consumption](#) for the [source](#); and
  - (c) the methods in the [Weights and Measures Codes of Practice](#) used to estimate the industrial process emissions from the [source](#); and

- (d) for the method mentioned in an item of the table for the [source](#) in Part 4 of [Schedule 3](#), each of the matters set out in column 3 of that item; and
  - (e) if one or more greenhouse gases is emitted from the [source](#) during the [reporting year](#)—the amount of each greenhouse gas that is emitted, in [CO2-e](#); and
  - (f) the total amount of greenhouse gas emitted from the [source](#), in [CO2-e](#).
- (3) The report must also identify each of the matters set out in column 3 of each item in Sources 3 and 4 in Part 4 of [Schedule 3](#).

#### 4.15. Emissions—metal products

- (1) This requirement applies in relation to emissions during a [reporting year](#) from a source mentioned in Part 5 of [Schedule 3](#).
- (2) The report must include information for the facility in relation to emissions from the [source](#) during the year, and must identify:
  - (a) the type of the [source](#); and
  - (b) the criteria in the [Weights and Measures Codes of Practice](#) used to estimate the amount of fuel [consumption](#) for the [source](#); and
  - (c) the methods in the [Weights and Measures Codes of Practice](#) used to estimate the emissions from the [source](#); and
  - (d) for the method mentioned in an item of the table for the [source](#) in Part 5 of [Schedule 3](#), each of the matters set out in column 3 of that item; and
  - (e) if one or more greenhouse gases is emitted from the [source](#) during the [reporting year](#)—the amount of each greenhouse gas that is emitted, in [CO2-e](#); and
  - (f) the total amount of greenhouse gas emitted from the [source](#), in [CO2-e](#).

#### 4.16. Emissions—hydrofluorocarbons and sulphur hexafluoride gases

- (1) This requirement applies in relation to emissions during a [reporting year](#) from the use of any of the following equipment:
  - (a) commercial air conditioning;
  - (b) commercial refrigeration;
  - (c) industrial refrigeration;
  - (d) gas insulated switch gear and circuit breaker applications;
 if the use of the equipment meets the criteria for reporting emissions from the equipment in the [Weights and Measures Codes of Practice](#).
- (2) The report must include information for the facility about:
  - (a) the hydrofluorocarbons and sulphur hexafluoride emitted from using the equipment during the year; and
  - (b) the amount of the stock of hydrofluorocarbons or sulphur hexafluoride contained in the equipment by each equipment type mentioned in the [Weights and Measures Codes of Practice](#) during a year measured in [CO2-e](#) tonnes.

#### 4.17. Emissions—waste

- (1) This requirement applies in relation to the emissions during a [reporting year](#) from a source mentioned in Part 6 of [Schedule 3](#).
- (2) The report must include information for the facility in relation to emissions from the [source](#) during the year, and must identify:
  - (a) the type of the [source](#); and

- (b) if criteria specified in the [Weights and Measures Codes of Practice](#) are used to estimate the amount of waste in relation to the [source](#)—the criteria; and
- (c) the methods in the [Weights and Measures Codes of Practice](#) used to estimate the emissions from the [source](#); and
- (d) for the method mentioned in an item of the table for the [source](#) in Part 6 of Schedule 3, the matters set out in column 3 of that item; and
- (e) if one or more greenhouse gases is emitted from the [source](#) during the [reporting year](#)—the amount of each greenhouse gas that is emitted, in [CO2-e](#); and
- (f) the total amount of greenhouse gas emitted from the [source](#), in [CO2-e](#).

#### 4.17.A. Particular sources—report to include amount of uncertainty

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

**Note :** For how the uncertainty of estimates is to be assessed, see Chapter 8 of the [Weights and Measures Codes of Practice](#).

## Subdivision 4.4.4—Energy production

### 4.18. Application of Subdivision

This Subdivision applies if the operation of a [facility of the corporation](#) produces energy during a [reporting year](#).

### 4.19. Energy produced

- (1) If the operation of a [facility of the corporation](#) produces energy during the [reporting year](#), the report must include information for the facility identifying the amount and energy content of the energy type produced during the [reporting year](#).
- (2) However, the report need not include information relating to electricity produced by a generating unit that:
  - (a) does not have the capacity to produce 0.5 megawatts or more of electricity; or
  - (b) generates 60,000 kilowatt hours or less of electricity in the [reporting year](#).

### 4.20. Electricity produced

- (1) This requirement applies if the operation of a [facility of the corporation](#) produces electricity during the [reporting year](#).
- (2) The report must include information for the facility identifying whether the electricity was produced during the [reporting year](#) using:
  - (a) thermal generation; or
  - (b) geothermal generation; or
  - (c) solar generation; or
  - (d) wind generation; or
  - (e) water generation; or
  - (f) [biogas](#) generation.

- (3) The report must identify the amount and energy content of the electricity that was produced from the operation of the facility during the [reporting year](#), using one or more of the methods mentioned in subsection (1), for each of the following purposes:
- (a) for use for the purposes of the operation of the facility;
  - (b) for use outside the operation of the facility other than for supply to an electricity transmission or distribution network;
  - (c) for use outside the operation of the facility for supply to an electricity transmission or distribution network.
- Note 1:** Energy content must be reported in gigajoules, in accordance with Chapter 6 of the [Weights and Measures Codes of Practice](#).
- Note 2:** The electricity transmission or distribution networks mentioned in paragraphs (2) (b) and (c) may be connected to the main electricity grid in a Country, State or Territory, or to another electricity grid.
- (4) However, the report need not include information relating to electricity produced by a generating unit that:
- (a) does not have the capacity to produce 0.5 megawatts or more of electricity; or
  - (b) generates 60,000 kilowatt hours or less of electricity in the [reporting year](#).

## Subdivision 4.4.5—Energy consumption

### 4.21. Application of Subdivision

This Subdivision applies if the operation of a [facility of the corporation](#) consumes energy during a [reporting year](#).

### 4.22. Energy consumption

- (1) If the operation of a [facility of the corporation](#) consumes energy during a [reporting year](#), the corporation must include in its report for the facility information identifying, separately:
- (a) the amount and energy content of the energy type consumed by means of combustion for:
    - (i) producing electricity in generating units each of which has the capacity to produce 0.5 megawatts or more of electricity and each of which generates more than 10,000 kilowatt hours of electricity in a [reporting year](#); and
    - (ii) producing a [chemical product](#) or [metal product](#); and
    - (iii) transport, other than transport that involves the [consumption of international bunker fuel](#); and
    - (iv) a purpose other than a purpose mentioned in subparagraphs (i) or (ii) or transport; and
  - (b) the amount and energy content of the energy type consumed by a means other than combustion, if that amount:
    - (i) exceeds the reporting thresholds mentioned in the [Weights and Measures Codes of Practice](#) for this paragraph; and
    - (ii) is not reported under paragraph (a) or subsection (2) or (3); and
  - (c) the criteria in the [Weights and Measures Codes of Practice](#) used to estimate the amount and energy content of the energy type consumed; and
  - (d) the methods in the [Weights and Measures Codes of Practice](#) used to estimate greenhouse gas emissions from the [consumption](#) of the energy; and
  - (e) the facility's net energy [consumption](#), worked out under requirement 5.03.

- (2) If the energy is consumed to produce a mineral, chemical or [metal product](#) during a year, the report for the facility must identify the amount and energy content of the energy type consumed during the year:
  - (a) for its carbon content in a chemical process; or
  - (b) as [feedstock](#).
- (3) If the energy is consumed to produce a [chemical product containing carbon](#) during a year, the report for the facility must include information identifying the amount and energy content of the energy type consumed in the [production](#) of the product during the year.

**Note :** Energy content must be reported in gigajoules, in accordance with Chapter 6 of the [Weights and Measures Codes of Practice](#).

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

- (1) This requirement applies if the operation of a [facility of the corporation](#) during the [reporting year](#):
  - (a) consumes energy, other than electricity, and the energy is consumed in a [cogeneration process](#); and
  - (b) has the capacity to produce 30 megawatts of electricity; and
  - (c) produces more than 30 gigawatt hours of electricity.
- (2) The report for the facility must identify the amount and energy content of the energy type consumed to produce the electricity and the other product during the year.
- (3) For identifying in the report for the facility the amount and energy content of the energy type consumed to produce electricity and the other product, the method mentioned in the [Weights and Measures Codes of Practice](#) for this purpose must be used.

**Note :** Energy content must be reported in gigajoules, in accordance with Chapter 6 of the [Weights and Measures Codes of Practice](#).

##### 4.23.A. Primary or secondary fuels or energy commodities

- (1) This requirement applies if the operation of the facility produces fuel or an energy commodity that:
  - (a) is mentioned in [Schedule 1](#); and
  - (b) is not classified in that Schedule as being a primary or [secondary fuel or energy commodity](#).
- (2) The report must state whether the corporation nominates the fuel to be a [primary fuel or energy commodity](#) or a [secondary fuel or energy commodity](#).

## Division 4.5—Other reporting requirements

### 4.24. Purpose and application of Division

- (1) This Division applies in relation to a report provided to the [Working Body](#) by a corporation under:
  - (a) section 22.G or 22.X of the [GHGR Standard](#); or
  - (b) section 19 of the [GHGR Standard](#) if:
    - (i) the corporation's [group](#) meets a threshold in paragraph 13.(1)(a), (b) or (c) of the [GHGR Standard](#) during the [reporting year](#); or
    - (ii) the corporation's [group](#) meets a threshold only in paragraph 13.(1)(d) of the [GHGR Standard](#) during the [reporting year](#).
- (2) If this Division applies in relation to the circumstances mentioned in subparagraph (1)(b)(ii), it applies only in relation to the facility that, during the year, causes a thing mentioned in paragraph 13.(1)(d) of the [GHGR Standard](#).

### 4.25. Reporting aggregated amounts from facilities

- (1) This requirement applies in relation to a report provided to the [Working Body](#) under section 19 or 22.X of the [GHGR Standard](#) if:
  - (a) the corporation reports on more than one facility the operation of which, in a [reporting year](#):
    - (i) emits greenhouse gases with a [carbon dioxide equivalence](#) of less than 10 kilotonnes; and
    - (ii) consumes less than 100 terajoules of energy; and
    - (iii) produces less than 100 terajoules of energy; and
  - (b) all of those facilities are within one Country, State or Territory and are attributable to one [industry sector](#) in accordance with Subdivisions [2.4.2](#) and [2.4.3](#); and
  - (c) none of those facilities is a designated generation facility.

**Note :** This requirement does not apply to a report provided under section 22.G of the [GHGR Standard](#).
- (2) The report may, by reference to a [member](#) of the corporation's [group](#) or by reference to a business unit, include as aggregated amounts for all facilities for which the [member](#) has operational control or the business unit has administrative responsibility, the following information:
  - (a) the greenhouse gas emissions from the operation of the facilities, identified in accordance with the classification of fuels and energy commodities in [Schedule 1](#);
  - (b) the [consumption](#) of energy from the operation of the facilities, identified in accordance with the classification of fuels and energy commodities in [Schedule 1](#);
  - (c) the [production](#) of energy from the operation of the facilities, identified in accordance with the classification of fuels and energy commodities in [Schedule 1](#).
- (2)(A) If the report includes facilities aggregated by reference to a [member](#) of the corporation's [group](#) or to a business unit in accordance with subsection (2), the corporation may also report, under this requirement, a single facility by reference to a corporate [group member](#) or business unit if the single facility:
  - (a) meets the thresholds in [paragraph 4.25\(1\)\(a\)](#); and

- (b) is within the same Country, State or Territory, and attributable to the same [industry sector](#), as another facility reported in accordance with [subsection 4.25\(2\)](#).
- (3) If the report includes aggregated amounts in accordance with subsection (2) or an amount in accordance with subsection (2)(A), 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) if the corporation reports on a single facility by reference to a business unit or a corporate [group member](#)—the business unit or corporate [group member](#); and
  - (d) for each aggregated amount included in the report in accordance with subsection (2):
    - (i) the number of facilities to which the aggregated amount relates; and
    - (ii) the Country, State or Territory in which those facilities are located.
- (4) The report must include aggregated amounts under either paragraph (3)(a) or (b) but not both.
- (5) If the report includes information mentioned in subsection (2) as an aggregated amount, then it does not need to include that information separately for each facility.

## 4.26. Reporting percentages of emissions and energy

- (1) This requirement applies in relation to a report given to the [Working Body](#) under section 19 or 22.X of the [GHGR Standard](#) by a [controlling corporation](#), or a responsible [member](#) of the [controlling corporation's group](#), if:
  - (a) a facility (including a facility that is one of a [group](#) of facilities) of the [controlling corporation](#) meets the requirements in subsection (1)(A) for the [reporting year](#); and
  - (b) the [group](#) of facilities of the [controlling corporation](#) to be reported under this requirement meets the requirements in subsection (1)(B) for the [reporting year](#); and
  - (c) the [controlling corporation](#), or the responsible member, is not required to collect or provide information about the greenhouse gas emissions or the [consumption](#) or [production](#) of energy from the operation of the facility under the law of another Country, or a law of a Country, State or Territory.

**Note :** This requirement does not apply to a report given under section 22.G of the [GHGR Standard](#).

- (1)(A) For paragraph (1)(a), the facility:
  - (a) emits [scope 1 emissions](#) with a [carbon dioxide equivalence](#) of 3 kilotonnes or less; and
  - (b) emits [scope 2 emissions](#) with a [carbon dioxide equivalence](#) of 3 kilotonnes or less; and
  - (c) produces 30 terajoules or less of energy; and
  - (d) consumes 30 terajoules or less of energy.
- (1)(B) For paragraph (1)(b), the [group](#) of facilities to be reported under this requirement:
  - (a) either:
    - (i) emit [scope 1 emissions](#) with a [carbon dioxide equivalence](#) of 6 kilotonnes or less; and
    - (ii) emit [scope 2 emissions](#) with a [carbon dioxide equivalence](#) of 6 kilotonnes or less; and
    - (iii) produce 120 terajoules or less of energy; and
    - (iv) consume 120 terajoules or less of energy;

- (b) or:
  - (i) emit a total of [scope 1 emissions](#) and [scope 2 emissions](#) that are less than 5% of the total [scope 1 emissions](#) and [scope 2 emissions](#) of the total of the corporation's [group](#) of facilities; and
  - (ii) produce less than 5% of the amount of energy produced by the total of the corporation's [group](#) of facilities; and
  - (iii) consume less than 5% of the amount of energy consumed by the total of the corporation's [group](#) of facilities.
- (2) The report may include for all facilities to which this requirement 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 subsection (2), the report must identify the number of facilities for which the report provides the estimate.
- (4) If the report includes information mentioned in subsection (2) as an estimated percentage, then it does not need to include that information by another method or criteria mentioned in the [Weights and Measures Codes of Practice](#).

#### 4.27. Reporting about incidental emissions and energy

- (1) This requirement applies in relation to a report provided to the [Working Body](#) under section 19, 22.G or 22.X of the [GHGR Standard](#) if one of the facilities of the corporation has any of the following:
  - (a) an emission of greenhouse gas that is incidental to the facility's total emissions;
  - (b) a [consumption](#) of energy that is incidental to the facility's total energy [consumption](#);
  - (c) a [production](#) of energy that is incidental to the facility's total energy [production](#).
- (2) The report may include an estimate of:
  - (a) the greenhouse gas emissions from the operation of the facility that are incidental; or
  - (b) the [consumption](#) or [production](#) of energy from the operation of the facility that is incidental;
 using the criteria that are specified in the [Weights and Measures Codes of Practice](#) 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 [Weights and Measures Codes of Practice](#) used to make the estimate;
  - (c) the emissions from the operation of the facility that are incidental, identified in accordance with the classification of fuels and energy commodities in [Schedule 1](#);
  - (d) the energy [production](#) and energy [consumption](#) in the facility that are incidental, identified in accordance with the classification of fuels and energy commodities in [Schedule 1](#).

- (4) If the report includes the information mentioned in subsection (2) using the criteria specified in the [Weights and Measures Codes of Practice](#) for that purpose, then it does not need to include that information by another method or criteria mentioned in the [Weights and Measures Codes of Practice](#).
- (5) In this requirement, emissions of greenhouse gas from the operation of a facility are incidental if, in a [reporting year](#):
  - (a) for emissions from fuel combustion:
    - (i) the total amount of [scope 1 emissions](#) reported under this requirement have a [carbon dioxide equivalence](#) of 6 kilotonnes or less; and
    - (ii) the total amount of [scope 2 emissions](#), reported under this requirement, have a [carbon dioxide equivalence](#) of 6 kilotonnes or less; and
  - (b) for emissions from a source other than the combustion of fuel:
    - (i) an individual source of [scope 1 emissions](#) from the operation of the facility is 3 kilotonnes or less; and
    - (ii) the total amount of [scope 1 emissions](#) from the operation of the facility, reported under this requirement, is 6 kilotonnes or less; and
    - (iii) an individual source of [scope 2 emissions](#) from the operation of the facility is 3 kilotonnes or less; and
    - (iv) the total amount of [scope 2 emissions](#) from the operation of the facility, reported under this requirement, is 6 kilotonnes or less; and
  - (c) information about the emissions is not required to be collected or provided under any other Country, State or [Territory law](#).
- (6) In this requirement, [consumption](#) of energy from the operation of a facility is incidental if, in a [reporting year](#):
  - (a) for sources of emissions other than the combustion of fuel— [consumption](#) of a particular fuel or energy commodity from the operation of the facility is less than 30 terajoules of energy; and
  - (b) the total [consumption](#) of all of the fuel or energy commodities from the operation of the facility, reported under this requirement, is less than 120 terajoules of energy; and
  - (c) information about the [consumption](#) of the fuel or energy commodity is not required to be collected or provided under any other Country, State or [Territory law](#).
- (7) In this requirement, [production](#) of energy from the operation of a facility is incidental if, in a [reporting year](#):
  - (a) for sources of emissions other than the combustion of fuel— [production](#) of a particular fuel or energy commodity from the operation of the facility is less than 30 terajoules of energy; and
  - (b) the total [production](#) of all of the fuels or energy commodities from the operation of the facility, reported under this requirement, is less than 120 terajoules of energy; and
  - (c) information about the [production](#) of the fuel or energy commodity is not required to be collected or provided under any other Country, State or [Territory law](#).

## 4.28. Reporting for facilities that are network or pipeline facilities

- (1) This requirement applies in relation to a report provided to the [Working Body](#) under section 19, 22.G or 22.X of the [GHGR Standard](#) if:
  - (a) a [facility of the corporation](#) is in one of the following [industry sectors](#):

- (i) Electricity distribution;
  - (ii) Electricity transmission;
  - (iii) Gas supply;
  - (iv) Pipeline and other transport;
  - (v) Telecommunications services;
  - (vi) Water supply, sewerage and drainage services; and
- (b) the facility is in more than one State or more than one State and one Territory.
- (2) The information for the facility about greenhouse gas emissions or [production](#) or [consumption](#) of energy that the corporation is required to provide in its report under this Part must be apportioned in respect of each State and Territory (if any) that the facility is physically located in.
- (3) The report must include information as to the apportionment.

#### 4.29. Reporting for facilities that are transport facilities

- (1) This requirement applies in relation to a report provided to the [Working Body](#) under section 19, 22.G or 22.X of the [GHGR Standard](#) 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 requirement, an activity that constitutes the facility occurs in a Country, State or Territory if the fuel to be consumed in carrying out the activity is purchased in the Country, State or Territory.

#### 4.30. Reporting about contractors

- (1) This requirement applies in relation to a report provided to the [Working Body](#) under section 19, 22.G or 22.X of the [GHGR Standard](#) if, in a [reporting year](#), a contractor conducts an activity or activities that:
- (a) form part of the facility; and
  - (b) cause:
    - (i) the [production](#) of greenhouse gas emissions that have a [carbon dioxide equivalence](#) of 25 kilotonnes or more; or
    - (ii) the [production](#) of energy of 100 terajoules or more; or
    - (iii) the [consumption](#) of energy of 100 terajoules or more.
- (2) The report must include the following information in relation to each contractor that conducts an activity or activities mentioned in subsection (1) during the [reporting year](#):
- (a) the name of each contractor;
  - (b) each contractor's [identifying details](#);
  - (c) the total greenhouse gas emissions produced by each contractor's activity or activities;
  - (d) the total energy produced by each contractor's activity or activities;
  - (e) the total energy consumed by each contractor's activity or activities.
- (3) The information mentioned in subsection (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.

#### 4.31. Reporting a change in principal activity for facility

- (1) This requirement applies in relation to a report provided to the [Working Body](#) under section 19, 22.G or 22.X of the [GHGR Standard](#) if the principal activity for a [facility of the](#)

[corporation](#) that has been included in a report under the [GHGR Standard](#) 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 this GHGR Rule deal with attribution of principal activities to [industry sectors](#).

- (3) The report for the [reporting year](#) that includes the last day of the period mentioned in subsection (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 requirement, 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

### 4.31.A. Application of Division

This Division applies in relation to a report provided to the [Working Body](#) under section 19 of the [GHGR Standard](#) if the corporation's [group](#) does not meet a threshold in section 13 of the [GHGR Standard](#) during the [reporting year](#).

### 4.32. Application of Division

The report must include a statement that the corporation's [group](#) did not meet any of the thresholds in section 13 of the [GHGR Standard](#) for the [reporting year](#).

## Division 4.7—Reporting of information by another person

### 4.33. Application for a determination—form

- (1) For subsection 20.(2) of the [GHGR Standard](#), an application for the [Working Body](#) to make a determination under subsection 20.(3) of the [GHGR Standard](#) must:
  - (a) be in writing; and
  - (b) specify the authenticated identity of the registered corporation using a method (if any) approved by the [Working Body](#) and notified in the Gazette; and
  - (c) state the following, in relation to both the registered corporation and the other person:
    - (i) the business name;
    - (ii) the head office postal address;
    - (iii) the [identifying details](#);
    - (iv) the name, position, telephone number, email address and postal address of a contact person; and
  - (d) set out the section 19 information that:
    - (i) is not in the possession or under the control of the registered corporation; and
    - (ii) is under the control of the other person; and
  - (e) include a statement to the effect that the section 19 information is information that the registered corporation:
    - (i) is not entitled to acquire from the other person; or
    - (ii) is entitled to acquire from the other person only because the other person is obliged to assist the corporation to comply with the [GHGR Standard](#); and
  - (f) include written documentation, or a statement to the effect, that the other person:
    - (i) has refused to give the information and any reasons given for the refusal; and
    - (ii) supports, or does not support, the application.
- (2) In this requirement:

section 19 information, in relation to a registered corporation, is information that would, but for section 20 of the [GHGR Standard](#), be required to be included in a report by the corporation under section 19 of the [GHGR Standard](#).

## Division 4.8—Record-keeping

### 4.34. Form of records

- (1) This requirement applies to records mentioned in subsections 22 (1) and (2), 22.H.(1) and 22.X.A.(1) of the [GHGR Standard](#).
- (2) For paragraphs 22 (4)(b), 22.H.(3)(b) and 22.X.A.(3)(b) of the [GHGR Standard](#), the records must be kept in a form that is easily and quickly accessible for inspection and audit.

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

# Part 5—Disclosure of information

## Division 5.1—Purpose of Part

### 5.1. Purpose of Part

This Part contains rules made for the purposes of Part 4 of the [GHGR Standard](#) dealing with disclosure of information.

## Division 5.2—Information

### 5.2. Specified persons for disclosure of information

- (1) For the [GHGR Standard](#), the following persons are specified:
  - (a) each of the following:
    - (i) the Chairman of the Board of Trustees responsible for administering the [GHGR Standard](#);
    - (ii) the Treasurer;
  - (a)(a) the Secretary of a the Chairman of the Board of Trustees mentioned in paragraph (a);
  - (a)(b) any member of staff of a the Chairman of the Board of Trustees mentioned in paragraph (a) or a Secretary mentioned in paragraph (a)(a);
  - (b) the [Senior Statistician](#);
  - (c) the Chairman of the [Working Body](#);
  - (c)(a) an [staff of the Working Body](#);
  - (d) each of the employees of an authority of the BidCarbon Big Data Chengdu Limited.

**Note :** For paragraph (d)(a), *staff of the Working Body* is defined in the [GHGR Standard](#).

## Division 5.3—Adjusting energy consumption

### 5.3. Adjusting energy consumption

- (1) For subsections 24.(5) and (6) of the [GHGR Standard](#), this requirement sets out how to adjust energy [consumption](#) to work out net energy [consumption](#).

#### *Corporation's group*

- (2) The energy [consumption](#) for a corporation's [group](#) mentioned in paragraph 24.(1)(c) of the [GHGR Standard](#) is adjusted using the following steps.

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

**Step 2** Add together each result in step 1.

#### *Group members and business units*

- (3) The energy [consumption](#) for each [member](#) of a corporation's [group](#) mentioned in paragraph 24.(1)(A)(c) of the [GHGR Standard](#) is adjusted using the steps in subsection (2), as if the reference in step 1 to 'the corporation's [group](#)' were a reference to 'the [group member](#)'.
- (4) The energy [consumption](#) for each business unit in relation to a corporation's [group](#) mentioned in paragraph 24.(1)(A)(c) of the [GHGR Standard](#) is adjusted using the steps in subsection (2), as if the reference in step 1 to 'of the corporation's [group](#)' were a reference to 'for which the business unit has administrative responsibility'.

#### *Reports under section 22.G of the GHGR Standard*

- (5) The energy [consumption](#) from the operation of a facility which is the subject of a report mentioned in subsection 24.(1)(AA) of the [GHGR Standard](#) is adjusted by deducting the energy content of the secondary fuels and energy commodities produced from the operation of the facility from the total energy consumed by the operation of the facility.

# Part 6—Administration

## Division 6.1—Purpose of Part

### 6.1. Purpose of Part

This Part contains rules made for the purposes of Part 6 of the [GHGR Standard](#) dealing with administration.

## Division 6.2—Other information required

### 6.2. Application under section 54 or 54.A of the GHGR Standard—other information required

- (1) For paragraphs 54.(2)(c) and 54.A.(2)(b) of the [GHGR Standard](#), an application for a declaration that an activity or series of activities (including ancillary activities) are a facility, must include the following information:
  - (a) the [identifying information](#) for the applicant;
  - (b) a description of the activities that are the subject of the application;
  - (c) the name of the proposed facility that will be constituted by the activities that are the subject of the application;
  - (d) 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;
  - (e) 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;
  - (f) for each of the activities that are the subject of the application:
    - (i) the street address, or other description of the site, where the activities will be carried out; and
    - (ii) unless subparagraph (iii) or (iv) applies, the latitude and longitude of the site where the activities will be carried out; and
    - (iii) if the activities will constitute a [transport facility](#)—the State or Territory to which the activities are attributable; and
    - (iv) if the activity constitutes a [network or pipeline facility](#)—the State or Territory in which it is located;

**Note :** A [network or pipeline facility](#) may be located in more than one State or Territory.
  - (g) 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;
  - (h) a statement about whether another activity or series of activities are, or will be, the subject of a further application under section 54 or section 54.A of the [GHGR Standard](#) in relation to the same site;
  - (i) if other activities are, or will be, the subject of a further application under section 54 or section 54.A of the [GHGR Standard](#) 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;
  - (j) the [industry sector](#) to which the activity that is proposed to be the principal activity is attributable under [section 2.22](#).
- (1)(A) If the applicant is a [controlling corporation](#), the application must also include the following information for the [member](#) of the corporation's [group](#) that has [overall control](#) in relation to the activity or series of activities that are the subject of the application:
  - (a) the [member's](#) name, [identifying details](#) and postal address;
  - (b) the name, position, telephone number, email address and postal address of a contact person for the [member](#);

- (c) whether the [member](#) is a [controlling corporation](#) or a [controlling corporation's subsidiary](#) covered by subsection 8.(3) of the [GHGR Standard](#).
- (2) In this requirement, *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.

### 6.3. Application under section 55 or 55.A of the GHGR Standard—other information required

- (1) For paragraphs 55.(2)(c) and 55.A.(2)(b) of the [GHGR Standard](#), an application for a declaration of who has operational control of a facility must include the following information:
  - (a) whether the applicant is:
    - (i) a [controlling corporation](#); or
    - (ii) a [controlling corporation's subsidiary](#) covered by subsection 8.(3) of the [GHGR Standard](#); or
    - (iii) a non-group entity;
  - (b) the [identifying information](#) for the applicant;
  - (c) for each person that the applicant considers has authority to introduce and implement one or more of the policies mentioned in paragraph 11.(1)(a) of the [GHGR Standard](#) in relation to the facility for which the declaration is sought—the following:
    - (i) the [person's](#) name and [identifying details](#) (if any);
    - (ii) the postal address of the [person's](#) head office;
    - (iii) the name, telephone number and email address of a contact person for the [person](#);
  - (d) evidence (such as details of contracts or arrangements) showing that the applicant has:
    - (i) authority to introduce and implement the policies mentioned in paragraph 11.(1)(a) of the [GHGR Standard](#) in relation to the facility; and
    - (ii) substantial authority to introduce and implement either or both of the following:
      - (A) operating policies for the facility;
      - (B) environmental policies for the facility;
  - (e) the period for which the declaration is sought;
  - (f) the [identifying information](#) for the facility for which the declaration is sought;
  - (g) if the period mentioned in paragraph (f) is less than a financial year—an explanation of why the period is less than a financial year.
- (2) If the applicant is a [controlling corporation's subsidiary](#) covered by subsection 8.(3) of the [GHGR Standard](#), the application must also include the written consent of the [controlling corporation](#) to the making of the declaration.

## Division 6.2A—Monitoring compliance

### 6.4. Form of identity card

For subsection 58.(1) of the [GHGR Standard](#), an identity card issued to an authorised persons must be in a form that contains the following:

- (a) the full name of the authorised persons;
- (b) the office held by the authorised persons;
- (c) the signature of the authorised persons;
- (d) the date the card expires;
- (e) a statement that the authorised persons is authorised to exercise powers or to perform functions under the [GHGR Standard](#).

**Note :** Subsection 58.(1) of the [GHGR Standard](#) provides that an identity card issued to an authorised persons must contain a recent photograph of the authorised persons.

## Division 6.3—Register of greenhouse and energy auditors

### Subdivision 6.3.1—Overview

#### 6.5. Overview of Division

- (1) This Division provides for the content and publication of the register.
- (2) This Division is made for the purposes of paragraphs 75.A.(5)(a) and (b) of the [GHGR Standard](#).

### Subdivision 6.3.2—Register

#### 6.6. Content of register

The register of greenhouse and energy auditors must contain the following information in relation to an individual who is registered:

- (a) name;
- (b) [registration number](#);
- (c) date of registration;
- (d) whether registered as a [Category A auditor](#) or [Category B auditor](#);
- (e) contact details—telephone number, email address and postal address;
- (f) name of employer or, if the individual is self-employed through a company, name of the company;
- (g) address where the individual practices as a [registered greenhouse and energy auditor](#);
- (h) if the individual has previously had his or her registration suspended or been deregistered—details of the suspension or deregistration;
- (i) any other information relevant to the [person's](#) registration.

#### 6.7. Publication of register

- (1) The [Working Body](#) must publish the following information from the register of greenhouse and energy auditors in relation to each individual who is registered:
  - (a) name;
  - (b) whether registered as a [Category A auditor](#) or [Category B auditor](#);
  - (c) contact details—telephone number, email address and postal address;
  - (d) name of employer or, if the individual is self-employed through a company, name of the company.
- (2) For subsection (1), a person whose registration is suspended is taken not to be registered during the period of the suspension.

## Division 6.4—Qualifications etc of applicants for registration

### Subdivision 6.4.1—Overview

#### 6.8. Overview of Division

- (1) This Division sets out the requirements as to qualifications, status as a fit and proper person (subject to [section 6.12](#)) and the knowledge and experience that an individual must meet to be registered.
- (2) The requirements relate to the following:
  - (a) qualifications and status as a fit and proper person—see [Subdivision 6.4.2](#);
  - (b) knowledge—see [Subdivision 6.4.3](#);
  - (c) experience—see [Subdivision 6.4.4](#).
- (3) This Division is made for the purposes of paragraph 75.A.(2)(b) of the [GHGR Standard](#).

#### 6.9. Overview of categories of registered greenhouse and energy auditors

- (1) There are 2 categories of [registered greenhouse and energy auditors](#), as follows:
  - (a) [Category A auditors](#);
  - (b) [Category B auditors](#).
- (2) The categories of auditor have different requirements as to qualifications, knowledge and experience as set out in this Division and in the [Auditor Registration Instrument](#).

### Subdivision 6.4.2—Qualifications and status as a fit and proper person

#### 6.10. Overview of Subdivision

This Subdivision deals with the academic qualifications and status as a fit and proper person that an applicant for registration is required to have to be registered.

#### 6.11. Relevant academic qualifications

The applicant must have a bachelor's, master's or doctoral degree (or equivalent) that:

- (1) is conferred by an appropriate university or an equivalent institution of higher learning; and
- (2) is relevant, in the opinion of the [Working Body](#), to functions performed by auditors under the [GHGR Standard](#).

#### 6.12. Applicant must be fit and proper person

- (1) The applicant must be a fit and proper person to be a [registered greenhouse and energy auditor](#).
- (2) In determining whether the applicant is a fit and proper person, the [Working Body](#) must have regard to the following:
  - (a) any conviction of the applicant (other than a spent conviction) for an offence against a law of the United Kingdom or a foreign country (including a state or similar division of a foreign country) if the offence had an element of dishonesty;

- (b) whether the applicant is the subject of any charge or other proceedings for an offence against a law of the United Kingdom or a foreign country (including a state or similar division of a foreign country) if the offence has an element of dishonesty;
  - (c) any finding of civil liability for any breach of trust or other breach of fiduciary duty, dishonesty, negligence or recklessness in the course of the applicant's work within the 10 years immediately preceding the making of the application;
  - (d) whether the applicant:
    - (i) is or has been bankrupt or is applying to take the benefit of any law for the relief of bankrupt or insolvent debtors; or
    - (ii) has compounded with creditors or made an assignment of remuneration for their benefit;
  - (e) any statement by the applicant in the application that was false or misleading in a material particular;
  - (f) if any statement by the applicant in the application was false or misleading in a material particular—whether the applicant knew that the statement was false or misleading;
  - (g) whether the applicant has previously had his or her membership of a relevant professional body cancelled;
  - (h) if the applicant had previously been a [registered greenhouse and energy auditor](#)—any suspension of the applicant's registration or any deregistration.
- (3) In this requirement, spent, a person's conviction of an offence is spent if:
- (a) the [person](#) has been granted a pardon for a reason other than that the [person](#) was wrongly convicted of the offence; or
  - (b) the [person](#) was not sentenced to imprisonment for the offence, or was not sentenced to imprisonment for the offence for more than XX months, and the waiting period for the offence has ended.

## Subdivision 6.4.3—Knowledge

### 6.13. Overview of Subdivision

This Subdivision deals with the knowledge that an applicant for registration is required to have to be registered.

### 6.14. GHGR resolution knowledge

- (1) The applicant must have knowledge of the [GHGR resolution](#) relevant to the category of auditor for which the applicant has applied to be registered.
- (2) To demonstrate that knowledge, the applicant must provide the [Working Body](#) with appropriate evidence.

**Note :** The [Auditor Registration Instrument](#) sets out the ways in which the requirements of this subsection may be met.

#### 6.14.A. Carbon Farming Standard resolution knowledge

- (1) The applicant must have knowledge of the [Carbon Farming Standard resolution](#) relevant to the category of auditor for which the applicant has applied to be registered.
- (2) To demonstrate that knowledge, the applicant must provide the [Working Body](#) with appropriate evidence.

**Note :** The [Auditor Registration Instrument](#) sets out the ways in which the requirements of this subsection may be met.

## 6.15. Audit knowledge

- (1) The applicant must have knowledge of auditing.
- (2) To demonstrate that knowledge, the applicant must, in or with the application, provide the [Working Body](#) with appropriate evidence.

**Note :** The [Auditor Registration Instrument](#) sets out the ways in which the requirements of this subsection may be met.

- (3) If the applicant does not provide the evidence referred to in subsection (2), the applicant may demonstrate his or her knowledge of auditing by complying with subsection (4).
- (4) The applicant must:
  - (a) have participated in the appropriate kind and number of audits for the appropriate period; and
  - (b) provide, with his or her application, written reports by 2 [eligible referees](#) attesting to the quality of that participation.

**Note :** The [Auditor Registration Instrument](#) sets out the ways in which the requirements of paragraph (4)(a) may be met.

- (5) For paragraph (4)(a), the participation must have occurred in the 5 years immediately preceding the day the application is made.

## 6.16. Audit team leadership and assurance knowledge—Category B auditor applicants

- (1) An applicant for registration as a [Category B auditor](#) must also have knowledge of audit team leadership and assurance.
- (2) To demonstrate that knowledge, the applicant must, in or with the application, provide the [Working Body](#) with appropriate evidence.

**Note :** The [Auditor Registration Instrument](#) sets out the ways in which the requirements of this subsection may be met.

## Subdivision 6.4.4—Experience

### 6.17. Overview of Subdivision

This Subdivision deals with the experience that an applicant for registration is required to have to be registered.

### 6.18. Meaning of eligible referee

A person (the referee) is an *eligible referee* in relation to an applicant if:

- (a) the referee is an [audited body](#) and the applicant has been a member of an audit team that has audited the [audited body](#); or
- (b) the referee is a person, other than a referee mentioned in paragraph (a), who has paid the applicant to undertake audit work in relation to that person or that person's business; or
- (c) for an applicant for registration as a [Category A auditor](#):
  - (i) the referee has been an [audit team leader](#) and the applicant has been an [audit team member](#) assisting the referee to carry out a [Part 6 audit](#); or
  - (ii) the referee has been responsible for an audit that, under a provision of the [Auditor Registration Instrument](#) made for the purposes of [subsection 6.19 \(1\)](#), is

relevant to the auditing experience of an applicant for registration as a [Category A auditor](#), and the applicant assisted the referee to carry out the audit.

## 6.19. Auditing experience required for applicants for Category A auditor registration

- (1) If the applicant applies for registration as a [Category A auditor](#), the applicant must have the appropriate kind, and the appropriate period, of experience of auditing and preparing audit reports.
- (2) The experience must have been obtained during the 5 years immediately preceding the day the application is made.
- (3) To demonstrate that experience, the applicant must, in or with the application, provide the [Working Body](#) with appropriate evidence.  
**Note :** The [Auditor Registration Instrument](#) sets out the ways in which the requirements of this requirement may be met.
- (4) Also, the applicant must submit with the application at least 2 written references from [eligible referees](#) confirming the applicant's competency in auditing and preparing audit reports.
- (5) At least one of the references mentioned in subsection (4) must be from an [eligible referee](#) mentioned in paragraph (a) or (b).

## 6.20. Auditing experience required for applicants for Category B auditor registration

- (1) If the applicant applies for registration as a [Category B auditor](#), the applicant must demonstrate that he or she has at least the appropriate kind, and the appropriate period, of experience of auditing and preparing audit reports.  
**Note :** The [Auditor Registration Instrument](#) sets out the ways in which the requirements of this subsection may be met.
- (2) The applicant must have had at least the appropriate kind, and the appropriate period, of experience of audit team leadership.  
**Note :** The [Auditor Registration Instrument](#) sets out the ways in which the requirements of this subsection may be met.
- (3) The experience of auditing and preparing audit reports and of audit team leadership must have been obtained during the 5 years immediately preceding the day the application is made.
- (4) To demonstrate the experience mentioned in subsection (3), the applicant must, in or with the application, provide the [Working Body](#) with appropriate evidence.
- (5) Also, the applicant must submit with the application at least 2 written references from [eligible referees](#) confirming the applicant's competency in:
  - (a) auditing and preparing audit reports; and
  - (b) audit team leadership.

# Division 6.5—Registration of greenhouse and energy auditors

## Subdivision 6.5.1—Overview

### 6.22. Overview of Division

- (1) This Division deals with matters relating to the registration of [registered greenhouse and energy auditors](#).
- (2) The matters relate to the following:
  - (a) obtaining registration—see [Subdivision 6.5.2](#);
  - (b) reviewing registration—see [Subdivision 6.5.3](#);
  - (c) suspension of registration—see [Subdivision 6.5.4](#);
  - (d) deregistration—see [Subdivision 6.5.5](#);
  - (e) inspections—see [Subdivision 6.5.6](#).
- (3) This Division is made for the purposes of paragraphs 75.A.(5)(c) and (f) to (i) of the [GHGR Standard](#).

## Subdivision 6.5.2—Obtaining registration

### 6.23. Form and content of applications for registration

- (1) Subject to subsections (2) and (4), an application for registration must be in the form approved by the [Working Body](#).
- (2) An application must include the following information in relation to the applicant:
  - (a) name;
  - (b) category of registration for which the applicant has applied;
  - (c) contact details—telephone number, email address and postal address;
  - (d) name of employer or, if the individual is self-employed through a company, name of the company;
  - (e) work address;
  - (f) occupation;
  - (g) identified [industry specialisation](#) (if applicable);
  - (h) a statement about how the applicant meets each relevant requirement in [Division 6.4](#).
- (3) The application must be accompanied by:
  - (a) evidence supporting each statement mentioned in paragraph (2)(h); and
  - (b) a declaration signed by the applicant to the effect that the information contained in the application is true and correct; and
  - (c) an undertaking signed by the applicant to abide by the [Code of Conduct](#) as a greenhouse and energy auditor.

**Note :** The applicant is required to submit written references with the application: see [subsection 6.19.\(4\)](#) (for [Category A auditor](#) applicants) and [subsection 6.20.\(5\)](#) (for [Category B auditor](#) applicants).

### 6.24. Incomplete applications

- (1) If an application does not comply with this Subdivision, the [Working Body](#) must give the applicant a notice in writing stating:

- (a) that the application is incomplete; and
  - (b) the matters that must be dealt with by the applicant to complete the application.
- (2) If the matters have not been dealt with within 3 months of the notice being given, the application is taken to have lapsed.

**Note :** Section 75.A of the [GHGR Standard](#) deals with when the [Working Body](#) must register an application or refuse to register an application.

## 6.25. Decisions on applications

- (1) For this requirement, an application is a compliant application if:
  - (a) the applicant complies with the requirements of [Division 6.4](#); and
  - (b) the application complies with the requirements of this Subdivision.
- (2) If an application is a compliant application, the [Working Body](#) must decide whether or not to register the applicant in the category of auditor applied for.
- (3) After receiving a compliant application, the [Working Body](#) must:
  - (a) make the decision; and
  - (b) if the application is successful:
    - (i) register the successful applicant as a [Category A auditor](#) or [Category B auditor](#), in accordance with the application; and
    - (ii) subject to subsection (5), allocate a [registration number](#) to the applicant; and
  - (c) give notice to the applicant of the decision.
- (4) The notice must be in writing and must set out:
  - (a) if the application is successful—the applicant's [registration number](#); and
  - (b) if the application is unsuccessful—the reasons for the decision to refuse registration.
- (5) If an applicant is already registered as a greenhouse and energy auditor, the [Working Body](#):
  - (a) is not required to allocate a new [registration number](#) to the applicant; or
  - (b) may cancel the [registration number](#) previously allocated to the applicant and allocate a new [registration number](#) to the applicant.

## Subdivision 6.5.3—Reviewing registration

### 6.26. Review of registration

- (1) The [Working Body](#) may, at any time after registration, review the registration of a [registered greenhouse and energy auditor](#).
 

**Note :** A review could involve requests for information and documents. The registration of any auditor may be reviewed.
- (2) If the [Working Body](#) intends to review the registration of a [registered greenhouse and energy auditor](#), the [Working Body](#) must give written notice of that intention to the auditor.
- (3) The notice must indicate:
  - (a) the scope of the review; and
  - (b) the information (if any) and the documents (if any) to be provided by the auditor for the review.
- (4) The [Working Body](#) may include a requirement in the notice for the auditor to respond to the notice within the period specified in the notice.
- (5) The period specified in the notice must be not less than 21 days from the day the notice is given.

## 6.27. Registered greenhouse and energy auditor to provide reasonable facilities and assistance for review

On receiving the notice, the auditor must provide all reasonable facilities and assistance to the [Working Body](#) for an effective review.

## Subdivision 6.5.4—Suspension of registration

### 6.28. Overview

The registration of a [registered greenhouse and energy auditor](#) may be suspended by the [Working Body](#):

- (a) under [section 6.30](#); or
- (b) if requested by the auditor—under [section 6.31](#).

### 6.29. Working Body may give notice of intention to suspend registration

- (1) The [Working Body](#) may suspend the registration of a [registered greenhouse and energy auditor](#) under [section 6.30](#) if the auditor has:
  - (a) ceased to hold a qualification required under [section 6.11](#); or
  - (b) failed to properly participate in a review under [Subdivision 6.5.3](#) or an inspection under [Subdivision 6.5.6](#); or
  - (c) contravened a requirement under [Division 6.6](#) for maintaining registration; or
  - (d) failed to conduct a [Part 6 audit](#) in accordance with the requirements of the [Audit Codes of Practice](#) or this GHGR Rule.
- (2) Before suspending the registration of the auditor, the [Working Body](#) must give written notice to the auditor of the [Working Body's](#) intention to suspend the registration.
- (3) The notice must include the following:
  - (a) the reason for the proposed suspension;
  - (b) the proposed period of suspension;
  - (c) a requirement for the auditor to respond to the notice within the period specified in the notice;
  - (d) if the [Working Body](#) considers that there is action the auditor may take to avoid the suspension—the action that may be taken and the period within which it must be taken;
  - (e) the terms of [section 6.30](#).
- (4) The period specified in the notice for paragraph (3)(d) must start not less than 14 days from the day the notice is given and end no less than 60 days from the day the notice is given.

### 6.30. Action on Working Body's notice

- (1) If:
  - (a) the auditor receives a notice under [subsection 6.29.\(2\)](#); and
  - (b) the auditor does not respond before the end of the period specified in the notice under [paragraph 6.29.\(3\)\(c\)](#) (the response period);the [Working Body](#) must, as soon as practicable after the response period, suspend the auditor's registration for the period mentioned in the notice.
- (2) If:
  - (a) the auditor receives a notice under [subsection 6.29.\(2\)](#); and

- (b) before the end of the response period, the auditor responds indicating that he or she accepts the suspension;
- the [Working Body](#) must, as soon as practicable after receiving that response, suspend the auditor's registration for the period mentioned in the notice.
- (3) If:
    - (a) the notice contains actions that the [Working Body](#) considers the auditor may take to avoid suspension; and
    - (b) before the end of the response period, the auditor responds but does not within the period specified in the notice under [paragraph 6.29.\(3\)\(d\)](#) (the action period) take the action specified in the notice; and
    - (c) the response does not indicate that he or she accepts the suspension;
 then the [Working Body](#) must, as soon as practicable after the action period:
    - (d) consider the response in making a decision on whether or not to suspend the auditor's registration; and
    - (e) if the [Working Body](#) considers it appropriate, suspend the auditor's registration for the period mentioned in the notice.
  - (4) If:
    - (a) the notice does not contain actions that the [Working Body](#) considers the auditor may take to avoid suspension; and
    - (b) before the end of the response period, the auditor responds to the notice; and
    - (c) the response does not indicate that he or she accepts the suspension;
 then the [Working Body](#) must, as soon as practicable after receiving the response:
    - (d) consider the response in making a decision on whether or not to suspend the auditor's registration; and
    - (e) if the [Working Body](#) considers it appropriate, suspend the auditor's registration for the period mentioned in the notice.
  - (5) If, before the end of the action period, the auditor takes the action specified in the notice to be taken by the auditor, the [Working Body](#) must take no further action on the notice.

### 6.31. Registered greenhouse and energy auditor may request suspension

- (1) A [registered greenhouse and energy auditor](#) may apply to the [Working Body](#) requesting suspension of his or her registration for a period specified in the application.
 

**Note :** A suspension could be requested because of an anticipated absence from duty for an extended period such as overseas travel, medical treatment or family needs.
- (2) The application must include the following information in relation to the auditor:
  - (a) name and [registration number](#);
  - (b) work contact details, including address, telephone number and email address;
  - (c) proposed commencement date of the suspension and the period of suspension.
- (3) The proposed period of suspension must not be less than 3 months nor exceed 12 months.
- (4) If the [Working Body](#):
  - (a) receives the application under subsection (1); and
  - (b) considers that suspension of registration under this requirement would not cause significant inconvenience (for example, because an audit is underway);
 the [Working Body](#) may suspend the registration on a date and for a period specified in a notice to the applicant.

## 6.32. Duration and effect of suspension

- (1) For a suspension under [section 6.30](#), unless a shorter period is provided for under [paragraph 6.29.\(3\)\(b\)](#), the suspension operates for a period of 6 months.
- (2) The registration of the auditor is not in force during the period of the suspension.

## Subdivision 6.5.5—Deregistration

### 6.33. Overview

A [registered greenhouse and energy auditor](#) may be deregistered by the [Working Body](#):

- (a) under [section 6.35](#), [6.35.A](#) or [6.36](#); or
- (b) if requested by the auditor—under [section 6.37](#).

### 6.34. Working Body may give notice of intention to deregister

#### *Deregistration—general*

- (1) The [Working Body](#) may deregister a [registered greenhouse and energy auditor](#) under [section 6.35](#) if the auditor has:
  - (a) ceased to hold a qualification required under [section 6.11](#); or
  - (b) failed to properly participate in a review under [Subdivision 6.5.3](#) or an inspection under [Subdivision 6.5.6](#); or
  - (c) contravened a requirement under [Division 6.6](#) for maintaining registration; or
  - (d) failed to conduct a [Part 6 audit](#) in accordance with the requirements of the Audit Codes of Practice or this GHGR Rule.

#### *Deregistration as Category B auditor*

- (2) The [Working Body](#) may deregister an auditor as a [Category B auditor](#) under [section 6.35](#) if the [Working Body](#) is satisfied that:
  - (a) the auditor does not meet the requirements for registration as a [Category B auditor](#); or
  - (b) the auditor has not performed his or her duties as an [audit team leader](#) in accordance with the [Audit Codes of Practice](#) and this GHGR Rule.
- (3) If a person is registered as both a [Category A auditor](#) and a [Category B auditor](#), and the [Working Body](#) deregisters the [person](#) as a [Category B auditor](#) under [section 6.35](#) in accordance with subsection (2) of this requirement, the [person's](#) registration as a [Category A auditor](#) is not affected by the deregistration.
- (4) Subsection (2) does not limit subsection (1).

#### *Notice of intention to deregister*

- (5) Before deregistering the auditor, the [Working Body](#) must give written notice to the auditor of the [Working Body's](#) intention to deregister the auditor.
- (6) The notice must include the following:
  - (a) the reason for the proposed deregistration;
  - (b) a requirement for the auditor to respond to the notice within the period specified in the notice;
  - (c) the terms of [section 6.35](#).

### 6.35. Action on Working Body's notice

- (1) if:
  - (a) the [registered greenhouse and energy auditor](#) receives a notice under [section 6.34](#); and

- (b) the auditor does not respond before the end of the period specified in the notice under [paragraph 6.34 \(4\)\(b\)](#) (the response period); the [Working Body](#) must, as soon as practicable after the response period, deregister the auditor.
- (2) If, before the end of the response period, the auditor responds indicating that he or she accepts the deregistration, the [Working Body](#) must, as soon as practicable after receiving that response, deregister the auditor.
- (3) If, before the end of the response period, the auditor responds without indicating that he or she accepts the deregistration, the [Working Body](#):
  - (a) must, as soon as practicable after receiving the response, consider the response in making a decision on whether or not to deregister the auditor; and
  - (b) may, if the [Working Body](#) considers it appropriate, deregister the auditor.

### 6.35.A. Deregistration where auditor cannot be contacted

The [Working Body](#) may deregister a [registered greenhouse and energy auditor](#) if:

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

### 6.36. Deceased registered greenhouse and energy auditor must be deregistered

The [Working Body](#) must deregister a [registered greenhouse and energy auditor](#) if the [Working Body](#) becomes aware that the auditor is deceased.

### 6.37. Registered greenhouse and energy auditor may request deregistration

- (1) A [registered greenhouse and energy auditor](#) may apply to the [Working Body](#) requesting deregistration.
 

**Note :** Deregistration could be requested because of an anticipated retirement or career change.
- (2) The application must include the following information in relation to the auditor:
  - (a) name and [registration number](#);
  - (b) work contact details, including address, telephone number and email address;
  - (c) proposed commencement date of deregistration.
- (3) If the [Working Body](#) considers that deregistration under this requirement would not cause significant inconvenience (for example, because an audit is underway), the [Working Body](#) may deregister the auditor.

## Subdivision 6.5.6—Inspections

### 6.38. Overview of Subdivision

- (1) This Subdivision provides for the inspection of the performance of a [registered greenhouse and energy auditor](#) in carrying out [Part 6 audits](#).
- (2) The purposes of inspections are:
  - (a) to review the decision-making processes the auditor uses in carrying out [Part 6 audits](#) in order to determine whether the auditor's professional judgement is being exercised appropriately; and

- (b) to ensure that the auditor is complying with the requirements of the [Audit Codes of Practice](#) and this GHGR Rule in carrying out [Part 6 audits](#).
- (3) This Subdivision is made for the purposes of paragraph 75.A.(5)(i) of the [GHGR Standard](#).

### 6.39. When inspections may be undertaken

- (1) The inspection may be conducted during or after the completion of a Part 6 audit.
- (2) The inspection may be conducted up to 5 years after the completion of the audit.

### 6.40. Who may undertake or assist in an inspection

- (1) The [Working Body](#) may undertake the inspection or appoint any of the following persons to undertake an inspection:
  - (a) an [staff of the Working Body](#);
  - (b) another [registered greenhouse and energy auditor](#);
  - (c) a person, other than a [registered greenhouse and energy auditor](#), who the [Working Body](#) is satisfied has the knowledge, skills and experience equivalent to a [registered greenhouse and energy auditor](#).
- (2) The [Working Body](#) may appoint a person mentioned in subsection (1) to assist with an inspection.

### 6.41. Notice of inspection

- (1) The [Working Body](#) must give a written notice to a [registered greenhouse and energy auditor](#) of the [Working Body](#)'s intention to inspect the auditor's performance in carrying out [Part 6 audits](#).
- (2) The notice must specify:
  - (a) the reason for the inspection; and
  - (b) the scope of the inspection; and
  - (c) subject to subsection (3), the day and time when the inspection will begin; and
  - (d) who will be undertaking the inspection; and
  - (e) any requirements mentioned in subsection (4).
- (3) Unless an earlier time has been agreed between the auditor and the [Working Body](#):
  - (a) the day must be not less than 28 days after the auditor is given the notice; and
  - (b) the time, having regard to all the circumstances, must be reasonable.
- (4) The [Working Body](#) may include a requirement in the notice for the auditor to respond to the notice within the period specified in the notice.
- (5) The period specified in the notice must be not less than 21 days from the day the notice is given.

### 6.42. Inspector to act independently

- (1) A person undertaking an inspection under this Subdivision (the inspector) must act independently in relation to a [registered greenhouse and energy auditor](#) (the auditor) whose performance is being inspected under this Subdivision.
- (2) An inspector does not act independently at a particular time if, because of circumstances that exist at that time:
  - (a) the inspector is not capable of exercising objective and impartial judgement in relation to the conduct of the inspection; or
  - (b) a reasonable person, with full knowledge of all relevant facts and circumstances, would conclude that the inspector is not capable of exercising objective and impartial judgement in relation to the conduct of the inspection.

- (3) A person seeking to determine whether an inspector is capable of exercising objective and impartial judgement in relation to the conduct of the inspection must have regard to circumstances arising from any relationship that exists, has existed, or is likely to exist, between the inspector and the auditor.
- (4) Subsection (3) does not limit subsection (2).

### **6.43. Inspection of audit documents**

For inspecting the performance of a [registered greenhouse and energy auditor](#) in carrying out a Part 6 audit, the [person](#) undertaking the inspection may inspect documents in the possession of the auditor which support decisions made by the auditor for the audit.

### **6.44. Auditor to provide reasonable facilities and assistance for inspection**

A [registered greenhouse and energy auditor](#) who receives a notice under this Subdivision must provide all reasonable facilities and assistance to the [person](#) undertaking the inspection for an effective inspection.

# Division 6.6—Requirements to be met to maintain registration

## Subdivision 6.6.1—Overview

### 6.45. Overview of Division

- (1) This Division provides for the requirements that a [registered greenhouse and energy auditor](#) must meet in order to maintain registration.
- (2) The requirements relate to the following:
  - (a) compliance with the [Code of Conduct](#)—see [Subdivision 6.6.2](#);
  - (b) independence—see Subdivisions [6.6.3](#), [6.6.4](#) and [6.6.5](#);
  - (c) insurance—see [Subdivision 6.6.6](#);
  - (d) conditions imposed by the [Working Body](#)—see [Subdivision 6.6.7](#);
  - (e) other requirements, such as being a fit and proper person—see [Subdivision 6.6.8](#).
- (3) This Division is made for the purposes of paragraph 75.A.(5)(e) of the [GHGR Standard](#).

## Subdivision 6.6.2—Compliance with Code of Conduct

### 6.46. Code of Conduct

- (1) A [registered greenhouse and energy auditor](#) must abide by the principles set out in:
  - (a) subsections (2) to (7)—while preparing for, carrying out, or assisting in carrying out, a Part 6 audit and in preparing audit reports; and
  - (b) subsections (8) and (9)—when the auditor is engaged in marketing or self-promotion as a [registered greenhouse and energy auditor](#); and
  - (c) subsection (10)—in relation to other [audit team members](#) if the auditor is an [audit team leader](#); and
  - (d) subsection (11)—in other situations not specifically mentioned above.

#### *Compliance with the law*

- (2) The auditor must comply with laws and Requirements applicable to [registered greenhouse and energy auditors](#) and the conduct of [Part 6 audits](#).

#### *Integrity*

- (3) The auditor must behave with integrity and in particular:
  - (a) must be straightforward and honest in professional and business relationships relating to the carrying out of the audit and deal fairly with persons involved in the audit; and
  - (b) must not allow his or her name to be associated with reports, returns, communications or other information relating to the carrying out of the audit (*audit material*) if he or she believes that the audit material:
    - (i) contains a materially false or misleading statement; or
    - (ii) contains statements that have been given recklessly; or
    - (iii) omits or obscures information required to be included where the omission or obscurity would be misleading.

#### *Objectivity*

- (4) The auditor must behave with objectivity and in particular:
  - (a) must not compromise his or her professional judgement because of bias, conflict of interest or the undue influence of others that may arise during the audit; and
  - (b) must avoid relationships that bias or unduly influence his or her professional judgement in relation to the audit.
- (5) The auditor must not accept gifts given by the [audited body](#) or someone associated with the [audited body](#).
- (6) A reference in subsection (5) to the auditor accepting gifts:
  - (a) includes a member of the auditor's immediate family accepting gifts and hospitality; and
  - (b) includes the auditor accepting hospitality.

*Professional competence and due care*

- (7) The auditor must behave with professional competence and due care and in particular:
  - (a) must act in accordance with the requirements of the [Audit Codes of Practice](#); and
  - (b) must act carefully, thoroughly and on a timely basis; and
  - (c) must make the [audited body](#) aware of limitations inherent in the audit; and
  - (d) must maintain sufficient professional knowledge and skill to ensure that he or she is able to carry out the audit; and
  - (e) if the auditor is the [audit team leader](#)—must ensure that the other team members have appropriate training and supervision.

*Marketing and promotion*

- (8) In marketing or self-promotion as a [registered greenhouse and energy auditor](#), the auditor must be honest and truthful and must not:
  - (a) make exaggerated claims about:
    - (i) the audit services he or she provides; or
    - (ii) his or her qualifications; or
    - (iii) his or her experience gained as an auditor; or
  - (b) make disparaging references or unsubstantiated comparisons to the work of other [registered greenhouse and energy auditors](#) or members of an audit team who are not [registered greenhouse and energy auditors](#).
- (9) The auditor must not attempt to sell other services to the [audited body](#) to avoid impairing the independence of the auditor's ability to provide audit services under this GHGR Rule.

*Obligation on audit team leaders*

- (10) If the auditor is an [audit team leader](#), he or she must ensure that the other [audit team members](#) comply with the [Code of Conduct](#) when assisting in carrying out the audit.

*Professional behaviour*

- (11) The auditor must avoid any action that may bring discredit to the auditor or greenhouse and energy auditors generally.

## Subdivision 6.6.3—General independence requirements

### 6.47. Conflict of interest situation

- (1) An [audit team leader](#) must not breach a requirement of this requirement in relation to an [audited body](#) for a Part 6 audit.

**Note :** [section 6.71](#) empowers the [Working Body](#) to grant exemptions from the general independence requirements.

*Must take steps to resolve conflict of interest situation or apply for exemption from requirements*

(2) If:

- (a) the [audit team leader engages in audit activity](#) in relation to the [audited body](#) at a particular time; and
- (b) a [conflict of interest situation](#) exists in relation to the [audited body](#) at that time; and
- (c) at that time the [audit team leader](#) is aware that the [conflict of interest situation](#) exists;

the [audit team leader](#) must, as soon as possible after he or she becomes aware that the [conflict of interest situation](#) exists, take all reasonable steps to ensure that the [conflict of interest situation](#) ceases to exist.

**Note :** For *conflict of interest situation* see [section 6.49](#).

*Requirement if conflict of interest situation relates to the audit team leader*

(3) If:

- (a) the [audit team leader](#) is carrying out the audit; and
- (b) a [conflict of interest situation](#) exists in relation to the [audited body](#) while the [audit team leader](#) is the [audit team leader](#) for the audit; and
- (c) the [conflict of interest situation](#) exists in relation to the [audit team leader](#); and
- (d) on a particular day (the start day) the [audit team leader](#) becomes aware that the [conflict of interest situation](#) exists; and
- (e) at the end of the period of 21 days from the start day the [conflict of interest situation](#) remains in existence;

then the [audit team leader](#) must cease to be the [audit team leader](#) within 7 days after the end of that period and notify the [Working Body](#) and the [audited body](#) in writing accordingly.

*Requirement if conflict of interest situation relates to other professional member of the audit team*

(4) If:

- (a) the [audit team leader](#) is carrying out the audit; and
- (b) a [conflict of interest situation](#) exists in relation to the [audited body](#) while the [audit team leader](#) is the [audit team leader](#) for the audit; and
- (c) the [conflict of interest situation](#) exists in relation to a professional member of the audit team (other than the [audit team leader](#)); and
- (d) on a particular day (the start day) the [audit team leader](#) becomes aware that the [conflict of interest situation](#) exists;

then, before the end of the period of 21 days after the start day, the [audit team leader](#) must apply under [section 6.71](#) for an exemption from the requirements of this requirement for the [conflict of interest situation](#).

*Copy of application for exemption must be given to audited body*

- (5) If the [audit team leader](#) applies for the exemption as required by subsection (4), the [audit team leader](#) must, as soon as practicable after the notice has been received by the [Working Body](#), give a copy of the application to the [audited body](#).

*Audit team member must cease to be audit team member if no exemption applied for*

- (6) If the [audit team leader](#) does not apply for the exemption as required by subsection (4), the [audit team leader](#) must ensure that the audit team member in the [conflict of interest situation](#) ceases to be an audit team member in relation to the audit at the end of the period of 21 days mentioned in that subsection.

*Audit team member must cease to be audit team member if no exemption granted*

- (7) If:
- (a) the [audit team leader](#) applies for the exemption as required by subsection (4); and
  - (b) the [Working Body](#) refuses to grant the exemption in relation to the audit team member in the [conflict of interest situation](#);
- then the [audit team leader](#) must ensure that the audit team member ceases to be an audit team member in relation to the audit at the end of the period of 7 days after the [Working Body](#) refuses the exemption.

*Quality control system*

- (8) The [audit team leader](#) breaches the requirements of this subsection if:
- (a) the [audit team leader engages in audit activity](#) in relation to the [audited body](#) at a particular time; and
  - (b) a [conflict of interest situation](#) exists in relation to the [audited body](#) at that time; and
  - (c) at that time the [audit team leader](#) is not aware that the [conflict of interest situation](#) exists; and
  - (d) the [audit team leader](#) would have been aware of the existence of the [conflict of interest situation](#) at that time if the [audit team leader](#) had had in place a quality control system reasonably capable of making the [audit team leader](#) aware of the existence of such a [conflict of interest situation](#).

## 6.48. Meaning of engages in audit activity

An [audit team leader](#) *engages in audit activity* in relation to a Part 6 audit if the [audit team leader](#):

- (a) accepts the position of [audit team leader](#) for the audit; or
- (b) prepares for the audit; or
- (c) carries out the audit; or
- (d) prepares the audit report.

## 6.49. Meaning of conflict of interest situation

- (1) A [conflict of interest situation](#) exists in relation to an [audited body](#) at a particular time if, because of circumstances that exist at that time:
- (a) the [audit team leader](#), or a professional member of the audit team, is not capable of exercising objective and impartial judgement in relation to the conduct of the Part 6 audit; or
  - (b) a reasonable person, with full knowledge of all relevant facts and circumstances, would conclude that the [audit team leader](#), or a professional member of the audit team, is not capable of exercising objective and impartial judgement in relation to the conduct of the audit.
- (2) A person seeking to determine whether a [conflict of interest situation](#) exists must have regard to circumstances arising from any relationship that exists, has existed, or is likely to exist, between the [audit team leader](#) or professional member of the audit team and the [audited body](#).
- (3) Subsection (2) does not limit subsection (1).

## 6.50. Meaning of professional members of the audit team

If an [audit team leader](#) carries out a Part 6 audit, the [professional members of the audit team](#) are:

- (a) any [registered greenhouse and energy auditor](#) who assists in the carrying out of the audit; and
- (b) any other person who assists in the carrying out of the audit and, in the course of doing so, exercises professional judgement in relation to the application of, or compliance with, the [Audit Codes of Practice](#) and this GHGR Rule; and
- (c) any other person who is in a position to directly influence the outcome of the audit because of the role they play in the design, planning, management, supervision or oversight of the audit; and
- (d) any person who provides, or takes part in providing, quality control for the audit.

## Subdivision 6.6.4—Independence requirements in specific audit situations

### 6.51. Audit team leader to comply with requirements of this Subdivision

An [audit team leader](#) must not breach a requirement of this Subdivision in relation to an [audited body](#) for a Part 6 audit.

### 6.52. Audit team leader not to engage in audit activity during occurrence of certain circumstances

- (1) This requirement applies in the following circumstances:
  - (a) the [audit team leader engages in audit activity](#) in relation to the [audited body](#) at a particular time;
  - (b) an item of the table in [subsection 6.56 \(1\)](#) applies at that time to a person or entity covered by [section 6.55](#);
  - (c) the [audit team leader](#) becomes aware of the circumstance referred to in paragraph (b).
- (2) The [audit team leader](#) must, as soon as possible after becoming aware of the circumstances, take all reasonable steps to ensure that the [audit team leader](#) does not continue to engage in the audit activity in those circumstances.

### 6.53. Audit team leader must cease to be leader

- (1) This requirement applies if:
  - (a) an [audit team leader](#) is carrying out a Part 6 audit; and
  - (b) a relevant item of the table in [subsection 6.56 \(1\)](#) applies to the [person](#) or entity covered by items 1, 2, 4, 6 or 7 of the table in [section 6.55](#) while the [audit team leader](#) is carrying out the audit as [audit team leader](#); and
  - (c) on a particular day (the start day), the [audit team leader](#) becomes aware of the circumstances referred to in paragraph (b); and
  - (d) at the end of the period of 21 days from the start day those circumstances remain in existence.
- (2) The [audit team leader](#) must, within 7 days after the end of the 21 day period, cease to be the [audit team leader](#) and notify the [Working Body](#) and the [audited body](#) in writing accordingly.

### 6.54. Audit team leader must seek exemption etc for team member

- (1) This subsection applies if:

- (a) the [audit team leader](#) is carrying out a Part 6 audit; and
  - (b) a relevant item of the table in [subsection 6.56 \(1\)](#) applies to a person covered by item 3 or 5 of the table in [section 6.55](#) while the [audit team leader](#) is carrying out the audit as [audit team leader](#); and
  - (c) on a particular day (the start day), the [audit team leader](#) becomes aware of the circumstances referred to in paragraph (b).
- (2) The [audit team leader](#) must, before the end of the period of 21 days after the start day, apply under [section 6.71](#) for an exemption from the requirements of this Subdivision for the circumstances.
- (3) If the [audit team leader](#) applies for an exemption, the [audit team leader](#) must, as soon as practicable after the notice has been received, give a copy of the application to the [audited body](#).
- (4) If the [audit team leader](#) has not applied for the exemption as required by subsection (2), the [audit team leader](#) must ensure that the audit team member concerned in the circumstances ceases to be an audit team member in relation to the audit at the end of the period of 21 days mentioned in that subsection.
- (5) If:
- (a) the [audit team leader](#) has applied for the exemption as required by subsection (2); and
  - (b) the [Working Body](#) refuses to grant the exemption in relation to the audit team member in the circumstances;
- then the [audit team leader](#) must ensure that the audit team member ceases to be an audit team member in relation to the audit at the end of the period of 7 days after the [Working Body](#) refuses the exemption.

## 6.55. Relevant items for persons and entities

The following table sets out:

- (a) the [persons](#) and entities covered by this requirement in relation to audit activity engaged in by an [audit team leader](#); and
- (b) the items of the table in [subsection 6.56 \(1\)](#) that are the relevant items for each of those persons and entities:

Item	For this person or entity ...	the relevant items of the table in <a href="#">subsection 6.56 (1)</a> are ...
1	the <a href="#">audit team leader</a>	1 to 16
2	a service company or trust acting for, or on behalf of, the <a href="#">audit team leader</a> , or another entity performing a similar function	1 to 16
3	a professional member of the audit team carrying out the audit	1 to 16
4	an immediate family member of <a href="#">audit team leader</a> of the audit team carrying out the audit	1 to 16
5	an immediate family member of a professional member of the audit team carrying out the audit	1 to 9

6	an entity that the <a href="#">audit team leader</a> (or a service company or trust acting for, or on behalf of, the individual auditor, or another entity performing a similar function) controls	6, 8 to 16
7	a body corporate in which the <a href="#">audit team leader</a> (or a service company or trust acting for, or on behalf of, the individual auditor, or another entity performing a similar function) has a substantial holding	6, 8 to 16

## 6.56. Relevant relationships

- (1) The following table lists the relationships between:
- a person; and
  - the [audited body](#) for a Part 6 audit;
- that are relevant for the purposes of sections [6.52](#), [6.53](#) and [6.54](#):

Item	This item applies to a person at a particular time if at that time the person ...
1	is an <a href="#">officer</a> of the <a href="#">audited body</a> . This item does not apply if subsection (3A)(about small proprietary companies) applies to the <a href="#">audited body</a> for the relevant financial year.
2	is a partner of: <ol style="list-style-type: none"> <li>an <a href="#">officer</a> of the <a href="#">audited body</a>; or</li> <li>an audit - critical employee of the <a href="#">audited body</a>.</li> </ol> This item does not apply if subsection (2)(about small proprietary companies) applies to the <a href="#">audited body</a> for the relevant financial year.
3	is an employer of: <ol style="list-style-type: none"> <li>an <a href="#">officer</a> of the <a href="#">audited body</a>; or</li> <li>an audit - critical employee of the <a href="#">audited body</a>.</li> </ol> This item does not apply if subsection (2)(about small proprietary companies) applies to the <a href="#">audited body</a> for the relevant financial year.
4	is an employee of: <ol style="list-style-type: none"> <li>an <a href="#">officer</a> of the <a href="#">audited body</a>; or</li> <li>an audit - critical employee of the <a href="#">audited body</a></li> </ol> This item does not apply if subsection (2)(about small proprietary companies) applies to the <a href="#">audited body</a> for the relevant financial year.
5	is a partner or employee of an employee of: <ol style="list-style-type: none"> <li>an <a href="#">officer</a> of the <a href="#">audited body</a>; or</li> <li>an audit - critical employee of the company.</li> </ol> This item does not apply if subsection (2)(about small proprietary companies) applies to the <a href="#">audited body</a> for the relevant financial year.
6	provides remuneration to: <ol style="list-style-type: none"> <li>an <a href="#">officer</a> of the <a href="#">audited body</a>; or</li> <li>an audit - critical employee of the <a href="#">audited body</a>;</li> </ol> for acting as a consultant to the <a href="#">person</a> . This item does not apply if subsection (2)(about small proprietary companies) applies to the <a href="#">audited body</a> for the relevant financial year.

7	<p>was an <a href="#">officer</a> of the <a href="#">audited body</a> at any time during:</p> <p>(a) the period to which the audit relates; or</p> <p>(b) the 12 months immediately preceding the beginning of the period to which the audit relates; or</p> <p>(c) the period during which the audit is being conducted or the audit report is being prepared.</p> <p>This item does not apply if subsection (2)(about small proprietary companies) applies to the <a href="#">audited body</a> for the relevant financial year.</p>
8	has an asset that is an investment in the <a href="#">audited body</a>
9	has an asset that is a beneficial interest in an investment in the <a href="#">audited body</a> and has control over that asset
10	has an asset that is a beneficial interest in an investment in the <a href="#">audited body</a> that is a material interest
11	has an asset that is a material investment in an entity that has a controlling interest in the <a href="#">audited body</a>
12	has an asset that is a material beneficial interest in an investment in an entity that has a controlling interest in the <a href="#">audited body</a>
13	<p>owes an amount to:</p> <p>(a) the <a href="#">audited body</a>; or</p> <p>(b) a related body corporate; or</p> <p>(c) an entity that the <a href="#">audited body</a> controls;</p> <p>unless the debt is disregarded under <a href="#">subsection 6.57 (1), (2) or (3)</a></p>
14	<p>is owed an amount by:</p> <p>(a) the <a href="#">audited body</a>; or</p> <p>(b) a related body corporate; or</p> <p>(c) an entity that the <a href="#">audited body</a> controls;</p> <p>under a loan that is not disregarded under <a href="#">subsection 6.57 (4) or (5)</a></p>
15	<p>is liable under a guarantee of a loan made to:</p> <p>(a) the <a href="#">audited body</a>; or</p> <p>(b) a related body corporate; or</p> <p>(c) an entity that the <a href="#">audited body</a> controls</p>
16	<p>is entitled to the benefit of a guarantee given by:</p> <p>(a) the <a href="#">audited body</a>; or</p> <p>(b) a related body corporate; or</p> <p>(c) an entity that the <a href="#">audited body</a> controls;</p> <p>in relation to a loan unless the guarantee is disregarded under <a href="#">subsection 6.57 (6)</a></p>

*Small proprietary companies*

- (2) This subsection applies to an [audited body](#) for a financial year if the body:
- (a) is a small proprietary company for the financial year; and
- (b) either:
- (i) does not have any [CSF shareholders](#) at any time during the financial year;
- or

- (ii) has, as at the end of the financial year, raised a total less than the CSF audit threshold from all the CSF offers it has ever made.

## 6.57. Exceptions to relevant relationships

### *Housing loan exception*

- (1) For the purposes of item 13 of the table in [subsection 6.56 \(1\)](#), disregard a debt owed by an individual to a body corporate or entity if:
  - (a) the body corporate or entity is:
    - (i) an [Deposit-taking institution](#); or
    - (ii) a insurance company; and
  - (b) the debt arose because of a loan that the body corporate or entity made to the [person](#) in the ordinary course of its ordinary business; and
  - (c) the [person](#) used the amount of the loan to pay the whole or part of the purchase price of premises that the [person](#) uses as their principal place of residence.

### *Goods and services exception*

- (2) For the purposes of item 13 of the table in [subsection 6.56 \(1\)](#), disregard a debt owed by a person or firm to a body corporate or entity if:
  - (a) the debt arises from the acquisition of goods or services from:
    - (i) the [audited body](#); or
    - (ii) an entity that the [audited body](#) controls; or
    - (iii) a related body corporate; and
  - (b) the acquisition of goods and services was on the terms and conditions that would normally apply to goods or services acquired from the body, entity or related body corporate; and
  - (c) the debt is owed on the terms and conditions that would normally apply to a debt owing to the body, entity or related body corporate; and
  - (d) the goods or services will be used by the [person](#) or firm:
    - (i) for the personal use of the [person](#) or firm; or
    - (ii) in the ordinary course of business of the [person](#) or firm.

### *Ordinary commercial loan exception*

- (3) For the purposes of item 13 of the table in [subsection 6.56 \(1\)](#), disregard a debt owed under a loan that:
  - (a) is made or given in the ordinary course of business of:
    - (i) the [audited body](#); or
    - (ii) the related body corporate; or
    - (iii) the controlled entity; and
  - (b) is made or given on the terms and conditions that would normally apply to a loan made or given by the [audited body](#), the related body corporate or the controlled entity.

### *Loans by immediate family members in ordinary business dealing with client*

- (4) For the purposes of item 14 of the table in [subsection 6.56 \(1\)](#), disregard a debt owed to a person by a body corporate or entity if:
  - (a) the item applies to the [person](#) because the [person](#) is an immediate family member of:
    - (i) a professional member of the audit team conducting the audit of the [audited body](#); or
    - (ii) a non-audit services provider; and
  - (b) the debt is incurred in the ordinary course of business of the body corporate or entity.

- (5) For the purposes of item 14 in the table in [subsection 6.56 \(1\)](#), disregard an amount owed under a loan to a person or firm by the [audited body](#), a related body corporate or an entity that the [audited body](#) controls if:
- (a) the body, body corporate or entity is an [Deposit-taking institution](#); and
  - (b) the amount is deposited in a basic deposit product provided by the body, body corporate or entity; and
  - (c) the amount was deposited, in the ordinary course of business of the [audited body](#), body corporate or entity, on the terms and conditions that would normally apply to a basic deposit product provided by the body, body corporate or entity.

*Ordinary commercial guarantee exception*

- (6) For the purposes of item 16 of the table in [subsection 6.56 \(1\)](#), disregard any guarantee that:
- (a) is made or given in the ordinary course of the business of:
    - (i) the [audited body](#); or
    - (ii) the related body corporate; or
    - (iii) the controlled entity; and
  - (b) is made or given on the terms and conditions that would normally apply to a guarantee made or given by the [audited body](#), the related body corporate or the controlled entity.

## Subdivision 6.6.5—Other independence requirements

### 6.58. Audit team leader disqualified after working with audited body in certain cases

A [registered greenhouse and energy auditor](#) must not be the [audit team leader](#) for a Part 6 audit at a particular time if, within 2 years prior to that time, the auditor has worked with the [audited body](#):

- (a) to develop monitoring methodologies for greenhouse gas emissions or energy for the [audited body](#); or
- (b) undertaking appraisals of greenhouse gas liabilities or assets of the [audited body](#); or
- (c) to provide technical assistance to the [audited body](#) to develop monitoring methodologies for greenhouse gas emissions or energy for the [audited body](#); or
- (d) to develop or appraise a project under the [Carbon Farming Standard](#).

### 6.59. Audit team leader rotation requirement

- (1) An [audit team leader](#) must comply with the following requirements in relation to a particular [audited body](#) unless the [audit team leader](#) has been exempted from the requirements of this requirement under [section 6.71](#) in respect of the [audited body](#).
- (2) The [audit team leader](#) must not, in relation to a particular [audited body](#), be the [audit team leader](#) for more than 5 consecutive [Part 6 audits](#) of the same kind carried out in relation to the [audited body](#).
- (3) Between each set of 5 consecutive [Part 6 audits](#) of the same kind carried out in relation to a particular [audited body](#) there must be at least 2 successive [Part 6 audits](#) of that kind carried out in relation to the [audited body](#) for which the [audit team leader](#) was not the [audit team leader](#).
- (4) The [audit team leader](#) must ensure that the professional members of the audit team are eligible to participate in the audit.

- (5) The [audit team leader](#) may apply under [section 6.71](#) for the exemption referred to in subsection (1).

## Subdivision 6.6.6—Insurance

### 6.60. Registered greenhouse and energy auditor must have insurance

- (1) The [audit team leader](#) in relation to a Part 6 audit must have indemnity insurance that complies with the requirements of this requirement while preparing for and undertaking the audit and in preparing the report on the audit.
- (2) The [audit team leader](#) must:
- (a) if the [audit team leader](#) is a sole practitioner—maintain an insurance policy which has an insured amount of at least £50,000 or the equivalent in another currency for each claim, and for all claims in the aggregate, made under the policy during a calendar year; or
  - (b) if the [audit team leader](#) is a partner of an audit firm, member of an audit company or an employee of such a firm or company—ensure that at all times the firm or company is covered by an insurance policy maintained by the firm or company which has an insured amount that is at least £100,000 or the equivalent in another currency for each claim, and for all claims in the aggregate, made under the policy during a calendar year.
- (3) The insurance policy must:
- (a) cover any civil legal liability arising in relation to a Part 6 audit carried out by the [audit team leader](#), including liability arising out of the dishonesty of the team members; and
  - (b) subject to subsection (4), cover costs and expenses incurred by the [audit team leader](#) and the team members when defending and settling claims of at least the amount mentioned in paragraph (2)(a), including legal costs and expenses of investigation; and
  - (c) not be cancellable by the insurer solely because of an innocent non-disclosure or misrepresentation by:
    - (i) the [audit team leader](#), his or her employees or an audit team member; or
    - (ii) if the [audit team leader](#) is a partner of an audit firm, member of an audit company or an employee—any other partner, member, employee or audit team member.
- (4) Paragraph (3)(b) does not apply in relation to an audit team member if the member is covered by a policy of insurance on substantially the same terms.
- (5) Subject to subsection (3), the insurance policy must also be on ordinary commercial terms offered by insurers for insurance of that type at the time the insurance contract is entered into.
- (6) In particular, the exclusions and conditions must be standard or usual for insurance of that type and any excess applicable to the cover must not be of an unreasonable amount.

## Subdivision 6.6.7—Conditions

### 6.61. Registered greenhouse and energy auditor must have insurance

- (1) A [registered greenhouse and energy auditor](#) must comply with any conditions imposed on the auditor's registration by the [Working Body](#).

- (2) The [Working Body](#) may impose the conditions on or after registration.
- (3) The [Working Body](#) may impose the conditions only if the [Working Body](#) thinks that it is necessary to do so to address concerns the [Working Body](#) may have about:
  - (a) the auditor's ability to conduct [Part 6 audits](#) in accordance with the [Audit Codes of Practice](#) and this GHGR Rule; or
  - (b) the conduct of the auditor while carrying out a Part 6 audit.
- (4) The [Working Body](#) may impose the following kinds of conditions:
  - (a) a condition that the auditor must undertake additional training of a particular kind;
  - (b) a condition that the auditor must undertake professional development of a particular kind;
  - (c) a condition that the auditor may only be an audit team member or an [audit team leader](#) in relation to:
    - (i) specified types of [Part 6 audits](#); or
    - (ii) [eligible offsets projects](#) covered by specified [methodology](#); or
    - (iii) specified [industry sectors](#).

## 6.62. How conditions are imposed

- (1) If the [Working Body](#) intends to impose a condition on the registration of a [registered greenhouse and energy auditor](#), the [Working Body](#) must give the auditor notice of the condition in writing.
- (2) The notice must also specify:
  - (a) the date from which the condition is to apply or, if appropriate, the period during which the condition must be complied with; and
  - (b) that the auditor may respond to the [Working Body](#), in writing, within 14 days after the notice is given setting out why the [Working Body](#) should not impose the condition or should impose a different condition; and
  - (c) that if the auditor does so respond, the [Working Body](#) will consider the response in making a decision on whether or not to impose the condition; and
  - (d) the terms of subsections (3) and (4).
- (3) If the auditor does not respond in accordance with paragraph (2)(b), the condition takes effect as provided in the notice.
- (4) If the auditor responds in accordance with paragraph (2)(b):
  - (a) the [Working Body](#) must consider the response and any other relevant information and make a decision about the condition; and
  - (b) the [Working Body](#) must give written notice of the decision to the auditor including, if the [Working Body](#) decides to impose the condition:
    - (i) particulars of the condition, the date of application of the condition and period for compliance with the condition; and
    - (ii) a statement of reasons for the decision; and
  - (c) the condition takes effect as provided in the notice under paragraph (b).

## 6.63. Restrictions on audit team leader accepting audit

A [registered greenhouse and energy auditor](#) must not accept an appointment to carry out a Part 6 audit as [audit team leader](#) unless the auditor is satisfied that:

- (a) he or she will have the necessary resources to be able to conduct the audit as specified by the [Working Body](#) in the notice given under the relevant provision of the [GHGR Standard](#) under which the audit is being undertaken; and

- (b) he or she possesses sufficient knowledge and skills in relation to the matters being audited to:
  - (i) define the objectives of audit tasks assigned to particular [audit team members](#); and
  - (ii) consider the reasonableness of the methods and data used by [audit team members](#) in undertaking their assigned tasks; and
  - (iii) consider the reasonableness of the [audit team members](#)' findings in relation to the matters being audited.

## Subdivision 6.6.8—Other requirements

### 6.64. Registered auditor must continue to be fit and proper person

- (1) A [registered greenhouse and energy auditor](#) must not cease to be a fit and proper person.
- (2) In determining whether a [registered greenhouse and energy auditor](#) has ceased to be a fit and proper person, the [Working Body](#) must have regard to the information and evidence mentioned in [section 6.23](#) and the following:
  - (a) whether the auditor has been convicted of an offence against a law of the United Kingdom or a foreign country (including a state or similar division of a foreign country) if the offence had an element of dishonesty;
  - (b) whether there has been, in respect of the auditor, any finding of civil liability for any breach of trust or other breach of fiduciary duty, dishonesty, negligence or recklessness in the course of the auditor's work as a [registered greenhouse and energy auditor](#);
  - (c) whether the auditor:
    - (i) is bankrupt or has applied to take the benefit of any law for the relief of bankrupt or insolvent debtors; or
    - (ii) has compounded with creditors or made an assignment of remuneration for their benefit;
  - (d) whether the auditor made a statement that was false or misleading in a material particular:
    - (i) in an application for registration; or
    - (ii) in a report under [section 6.69](#); or
    - (iii) to a person conducting a review under [section 6.26](#) or an inspection under [section 6.40](#);
  - (e) whether the auditor has had his or her membership of a relevant professional body cancelled.

### 6.65. Continuing professional development requirements

- (1) A [registered greenhouse and energy auditor](#) must complete at least 15 days of continuing professional development.
- (2) The auditor must complete the continuing professional development in each 3 year period of registration commencing on the date that the auditor was first registered.
- (3) The [Working Body](#) may recommend conferences, seminars, courses, and other kinds of training that are relevant to continuing professional development.
- (4) In this requirement, continuing professional development, for an auditor, means participation in, or attendance at, conferences, seminars, courses, and other kinds of training that are relevant to:
  - (a) the category in which the auditor is registered; and

- (b) the knowledge and qualifications used for the purposes of registration.

## 6.66. Participation in audits

- (1) A [registered greenhouse and energy auditor](#) must participate in a substantial way in 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 [Working Body](#) 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 [Working Body](#) considers relevant.

## 6.67. Notice requirements—change in circumstances

- (1) A [registered greenhouse and energy auditor](#) must notify the [Working Body](#) of any change in the details provided by the auditor in an application for registration.
- (2) The notice must be given, in writing, within 28 days after the auditor becomes aware of the change.
- (3) In particular, the auditor must notify the [Working Body](#) of any of the matters mentioned in [subsection 6.64 \(2\)](#).

## 6.68. Notice requirements of audit team leaders

- (1) A [registered greenhouse and energy auditor](#) must notify the [Working Body](#) if the auditor accepts the position of [audit team leader](#) from a person other than the [Working Body](#).
- (2) The notice must be given, in writing, within 28 days after the auditor accepts the position.
- (3) The notice must contain the following information in relation to the auditor:
  - (a) the name of the [audited body](#) and, if the auditor accepts the position from a person other than the [audited body](#), the name of the [person](#);
  - (b) the type of Part 6 audit concerned;
  - (c) the matters being audited.

## 6.69. Requirement to give report

- (1) A [registered greenhouse and energy auditor](#) must give the [Working Body](#) a report containing information relating to each of the following:
  - (a) [Part 6 audits](#);
  - (b) [alternative audits](#);
  - (c) continuing professional development; undertaken by the auditor, during the previous 12 months.
- (2) The report must be given to the [Working Body](#) on each anniversary of a person's registration as a greenhouse and energy auditor.
- (3) The report must include the following information for the previous 12 months in relation to [Part 6 audits](#) and [alternative audits](#):
  - (a) the audits carried out by the auditor during the year (whether completed during the year or not) as [audit team leader](#) or leader of the [alternative audit](#);

- (b) the audits that the auditor assisted in during the year (whether completed during the year or not) as an audit team member or a team member of the [alternative audit](#);
- (c) the position the auditor held in relation to the audits the auditor assisted in carrying out as an audit team member during the year;
- (d) the name of the [audited body](#), or body being audited in the [alternative audit](#), for each audit carried out during the year;
- (e) the audits completed during the year and the time taken to complete each audit;
- (f) any other matter specified by the [Working Body](#) in writing for the purposes of this paragraph.

## 6.70. Retention of audit records

A [registered greenhouse and energy auditor](#) who carries out a Part 6 audit as [audit team leader](#) must keep the records relating to the audit for 5 years from the date of the report of the audit.

## Subdivision 6.6.9—Exemptions

### 6.71. Working Body may grant exemptions in certain cases

- (1) This requirement applies to an application for an exemption mentioned in:
  - (a) [subsection 6.47 \(4\)](#); or
  - (b) [subsection 6.54 \(2\)](#); or
  - (c) [subsection 6.59 \(5\)](#).
- (2) The application must be in writing and must contain the following information:
  - (a) the name of the [audit team leader](#);
  - (b) the name of the audit team member in respect of whom the application is being made;
  - (c) details of the Part 6 audit in respect of which the exemption is sought;
  - (d) the reasons for which the exemption is sought;
  - (e) if the application is for an exemption under [subsection 6.47 \(4\)](#) or [6.54 \(2\)](#)—details of procedures the [audit team leader](#) proposes to put in place for managing the conflict of interest or circumstances.
- (3) The [Working Body](#) may, in writing, grant the [audit team leader](#) the exemption if the [Working Body](#) is satisfied about the following:
  - (a) that the non-participation in the audit of the [person](#) in respect of whom the exemption is sought would place an unreasonable burden on the [audited body](#), the [audit team leader](#) or the [Working Body](#);
  - (b) if the application is for an exemption under [subsection 6.47 \(4\)](#) or [6.54 \(2\)](#)—that the [audit team leader](#) has put in place procedures for managing the conflict of interest or circumstances so that the [Working Body](#) is satisfied that the findings of the audit will not be affected by the conflict or circumstances.
- (4) If the [Working Body](#) decides to refuse an application, he or she must give the applicant notice of, and reasons for, the decision.

## Division 6.7—Other matters

### 6.72. Written resolutions

- (1) This requirement is made for the purposes of paragraph 75.A.(2)(b) of the [GHGR Standard](#).
- (2) The [Working Body](#) may make a written resolutions setting out:
  - (a) some or all of the requirements that could otherwise be set out in the Requirements; or
  - (b) ways in which requirements set out in the Requirements may be met.
- (3) In subsection (2), Requirements means Requirements made for the purposes of paragraph 75.A.(2)(b) of the [GHGR Standard](#).

### 6.73. Review by AAT of decisions of Working Body

Application may be made to the Administrative Appeals Tribunal for review of a decision of the [Working Body](#):

- (a) under [section 6.30](#) to suspend the registration of a [registered greenhouse and energy auditor](#); or
- (b) under [section 6.31](#) to refuse to suspend the registration of a [registered greenhouse and energy auditor](#); or
- (c) under section [6.35](#), or [6.35.A](#), to deregister a [registered greenhouse and energy auditor](#); or
- (d) under [section 6.37](#) to refuse to deregister a [registered greenhouse and energy auditor](#); or
- (e) under [section 6.62](#) to impose a condition on the registration of a [registered greenhouse and energy auditor](#); or
- (f) under [section 6.71](#) to refuse an application for an exemption as provided for in that requirement.

# Schedule 1—Fuels and other energy commodities

[section 1.03](#), definitions of *primary fuel or energy commodity* and *secondary fuel or energy commodity*, and [section 2.03](#).

Item	Fuels and other energy commodities	Primary or secondary fuel or energy commodity
<i>Solid fossil fuels and coal based products</i>		
1	<a href="#">Bituminous coal</a>	Primary
1A	<a href="#">Sub-bituminous coal</a>	Primary
1B	<a href="#">Anthracite</a>	Primary
2	<a href="#">Brown coal</a>	Primary
3	<a href="#">Coking coal</a>	Primary
4	<a href="#">Coal briquettes</a>	Secondary
5	<a href="#">Coal coke</a>	Secondary
6	<a href="#">Coal tar</a>	Secondary
7	Solid fossil fuels other than those mentioned in items 1 to 5	Nomination required
<i>Fuels derived from recycled materials</i>		
8	Industrial materials and tyres that are derived from fossil fuels, if recycled and combusted to produce heat or electricity	Primary
9	Non-biomass <a href="#">municipal materials</a> , if recycled and combusted to produce heat or electricity	Primary
<i>Primary solid biomass fuels</i>		
10	<a href="#">Dry wood</a>	Primary
11	<a href="#">Green and air dried wood</a>	Primary
12	<a href="#">Sulphite lyes</a>	Primary
13	Bagasse	Primary
14	<a href="#">biomass</a> municipal and industrial materials, if recycled and combusted to produce heat or electricity	Primary
15	Charcoal	Secondary
16	Primary solid <a href="#">biomass</a> fuels other than those mentioned in items 10 to 15	Primary
<i>Gaseous fossil fuels</i>		
17	<a href="#">Natural gas</a> distributed in a pipeline	Secondary
18	Coal seam methane that is <a href="#">captured for combustion</a>	Nomination required
19	Coal mine waste gas that is <a href="#">captured for combustion</a>	Primary

20	<a href="#">Compressed natural gas</a>	Secondary
21	<a href="#">Unprocessed natural gas</a>	Primary
22	Ethane	Nomination required
23	<a href="#">Coke oven gas</a>	Secondary
24	<a href="#">Blast furnace gas</a>	Secondary
25	Town gas	Secondary
26	<a href="#">Liquefied natural gas</a>	Secondary
27	Gaseous fossil fuels other than those mentioned in items 17 to 26	Nomination required
<i>Biogas captured for combustion</i>		
28	<a href="#">Landfill biogas</a> that is <a href="#">captured for combustion</a>	Primary
29	<a href="#">Sludge biogas</a> that is <a href="#">captured for combustion</a>	Primary
30	A <a href="#">biogas</a> that is <a href="#">captured for combustion</a> , other than those mentioned in items 28 to 29	Primary
<i>Petroleum based oils and petroleum based greases</i>		
31	Petroleum based oils (other than petroleum based oils used as fuel)	Secondary
32	<a href="#">Petroleum based greases</a>	Secondary
<i>Petroleum based products other than petroleum based oils and petroleum based greases</i>		
33	Crude oil including <a href="#">crude oil condensates</a>	Primary
34	Other <a href="#">natural gas liquids</a>	Primary
35	Gasoline (other than for use as fuel in an aircraft)	Secondary
36	Gasoline for use as fuel in an aircraft	Secondary
37	Kerosene (other than for use as fuel in an aircraft)	Secondary
38	Kerosene for use as fuel in an aircraft	Secondary
39	Heating oil	Secondary
40	Diesel oil	Secondary
41	<a href="#">Fuel oil</a>	Secondary
42	<a href="#">Liquefied aromatic hydrocarbons</a>	Nomination required
43	Solvents if mineral turpentine or white spirits	Secondary
44	<a href="#">Liquefied petroleum gas</a>	Nomination required

45	Naphtha	Secondary
46	<a href="#">Petroleum coke</a>	Secondary
47	<a href="#">Refinery gases and liquids</a>	Secondary
48	<a href="#">Refinery coke</a>	Secondary
49	Bitumen (including bitumen <a href="#">production</a> ), other than <a href="#">consumption</a> for non-combustion purposes	Secondary
50	<a href="#">Waxes</a>	Secondary
51	Petroleum based products other than: (a) petroleum based oils and <a href="#">petroleum based greases</a> mentioned in items 31 to 32 (b) petroleum based products mentioned in items 33 to 50	Nomination required
<i>Biofuels</i>		
52	Biodiesel	Primary
53	Ethanol for use as a fuel in an internal combustion engine	Primary
54	<a href="#">Biofuels</a> other than those mentioned in items 52 to 53	Primary
<i>Petrochemical feedstock</i>		
55	Carbon black if used as a petrochemical <a href="#">feedstock</a>	Secondary
56	Ethylene if used as a petrochemical <a href="#">feedstock</a>	Secondary
57	Petrochemical <a href="#">feedstock</a> other than those mentioned in items 55 to 56	Secondary
<i>Energy commodities</i>		
58	Sulphur	Nomination required
59	Solar energy for electricity generation	Primary
60	Wind energy for electricity generation	Primary
61	Water energy for electricity generation	Primary
62	Geothermal energy for electricity generation	Primary
63	Uranium	Primary
64	Hydrogen	Nomination required
65	Electricity	Secondary

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66	Energy commodities (other than those mentioned in items 58 to 65) in the form of steam, compressed air or waste gas: (a) acquired by any means from outside the facility boundary (regardless of whether any payment or exchange has been made) either to produce heat or for another purpose; or (b) produced at the facility and transferred to another facility	Nomination required
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**Note :** In the table, nomination required means the corporation reporting under [section 4.23.A](#) must nominate whether the fuel or other energy commodity is a primary or [secondary fuel or energy commodity](#).

# Schedule 2—Meaning of industry sector for the purposes of section 7 of the GHGR Standard

([Section 2.4](#))

Item	SIC industry classification
1	Accommodation
2	Adult, community and other education
3	Advertising services
4	Agricultural product wholesaling
5	Agriculture
6	Agriculture, forestry and fishing support services
7	Air and space transport
8	Airport operations and other air transport support services
9	Amusement and other recreation activities
10	Aquaculture
11	Architectural, engineering and technical services
12	Automotive repair and maintenance
13	Auxiliary finance and investment services
14	Auxiliary insurance services
15	Bakery product manufacturing
16	Basic chemical manufacturing
17	Basic ferrous metal manufacturing
18	Basic ferrous product manufacturing
19	Basic non-ferrous metal manufacturing
20	Basic non-ferrous <a href="#">metal product</a> manufacturing
21	Basic polymer manufacturing
22	Beverage manufacturing
23	Building cleaning, pest control and gardening services

24	Cafes, restaurants and takeaway food services
25	Cement, lime, plaster and concrete product manufacturing
26	Central banking
27	Central government administration
28	Ceramic product manufacturing
29	Child care services
30	Cigarette and tobacco product manufacturing
31	Civic, professional and other interest group services
32	Cleaning compound and toiletry preparation manufacturing
33	Clothing and footwear manufacturing
34	Clothing, footwear and personal accessory retailing
35	Clubs (hospitality)
36	Coal mining
37	Commission-based wholesaling
38	Computer and electronic equipment manufacturing
39	Computer system design and related services
40	Construction material mining
41	Construction services
42	Converted paper product manufacturing
43	Creative and performing arts activities
44	Dairy product manufacturing
45	Data processing, web hosting & electronic information storage services
46	Defence
47	Department stores
48	Depository financial intermediation
49	Domestic appliance manufacturing
50	Educational support services
51	Electrical and electronic goods retailing
52	Electrical equipment manufacturing
53	Electricity distribution

54	Electricity generation
55	Electricity transmission
56	Employment services
57	Exploration
58	Farm animal and bloodstock leasing
59	Fertiliser and pesticide manufacturing
60	Financial asset investing
61	Fishing, hunting and trapping
62	Forestry and logging
63	Fruit and vegetable processing
64	Fuel retailing
65	Funeral, crematorium and cemetery services
66	Furniture manufacturing
67	Furniture, floor covering and other goods wholesaling
68	Furniture, floor coverings, houseware and textile goods retailing
69	Gambling activities
70	Gas supply
71	Glass and glass product manufacturing
72	Government representation
73	Grain mill and cereal product manufacturing
74	Grocery, liquor and tobacco product wholesaling
75	Hardware, building and garden supplies retailing
76	Heavy and civil engineering construction
77	Horse and dog racing activities
78	Hospitals
79	Insurance and superannuation funds
80	Internet publishing and broadcasting
81	Internet service providers and web search portals
82	Iron and steel forging
83	Justice

84	Knitted product manufacturing
85	Leather tanning, fur dressing, and leather product manufacturing
86	Legal and accounting services
87	Libraries and archives
88	Local government administration
89	Log sawmilling and timber dressing
90	Machinery and equipment repair and maintenance
91	Management and related consulting services
92	Market research and statistical services
93	Meat and meat product manufacturing
94	Medical and other health care services
95	Metal container manufacturing
96	Metal ore mining
97	Mineral, metal and chemical wholesaling
98	Motion picture and sound recording activities
99	Motor vehicle and motor vehicle part manufacturing
100	Motor vehicle and motor vehicle parts wholesaling
101	Motor vehicle and transport equipment rental and hiring
102	Motor vehicle parts and tyre retailing
103	Motor vehicle retailing
104	Museum operation
105	Natural rubber product manufacturing
106	Newspaper, periodical, book and directory publishing
107	Non-depository financing
108	Non-financial intangible assets (except copyrights) leasing
109	Non-residential building construction
110	Non-store retailing
111	Oil and fat manufacturing
112	Oil and gas extraction
113	On selling electricity and electricity market operation

114	Other administrative services
115	Other basic <a href="#">chemical product</a> manufacturing
116	Other fabricated <a href="#">metal product</a> manufacturing
117	Other food product manufacturing
118	Other goods and equipment rental and hiring
119	Other information services
120	Other machinery and equipment manufacturing
121	Other machinery and equipment wholesaling
122	Other manufacturing
123	Other mining support services
124	Other non-metallic mineral mining and quarrying
125	Other non-metallic mineral product manufacturing
126	Other personal services
127	Other professional, scientific and technical services
128	Other repair and maintenance
129	Other social assistance services
130	Other transport equipment manufacturing
131	Other transport support services
132	Other wood product manufacturing
133	Packaging services
134	Parks and gardens operations
135	Personal care services
136	Petroleum and coal product manufacturing
137	Pharmaceutical and medicinal product manufacturing
138	Pharmaceutical and other store-based retailing
139	Pharmaceutical and toiletry goods wholesaling
140	Pipeline and other transport
141	Polymer product manufacturing
142	Postal and courier pick-up and delivery services
143	Preschool and school education

144	Printing and printing support services
145	Private households employing staff and undifferentiated goods-and-service-producing activities of households for own use
146	Professional and scientific equipment manufacturing
147	Property operators
148	Public order and safety services
149	Pubs, taverns and bars
150	Pulp, paper and paperboard manufacturing
151	Pump, compressor, heating and ventilation equipment manufacturing
152	Radio broadcasting
153	Rail freight transport
154	Rail passenger transport
155	Real estate services
156	Recreational goods retailing
157	Regulatory services
158	Religious services
159	Reproduction of recorded media
160	Residential building construction
161	Residential care services
162	Retail commission-based buying and/or selling
163	Road freight transport
164	Road passenger transport
165	Scenic and sightseeing transport
166	Scientific research services
167	Seafood processing
168	Sheet <a href="#">metal product</a> manufacturing (except metal structural & container products)
169	Software publishing
170	Specialised food retailing
171	Specialised industrial machinery and equipment wholesaling
172	Specialised machinery and equipment manufacturing

173	Sports and physical recreation activities
174	State government administration
175	Structural product manufacturing
176	Sugar confectionary manufacturing
177	Supermarket and grocery stores
178	Telecommunications services
179	Television broadcasting
180	Tertiary education
181	Textile manufacturing
182	Textile product manufacturing
183	Textile, clothing and footwear wholesaling
184	Timber and hardware goods wholesaling
185	Travel agency and tour arrangement services
186	Veterinary services
187	Warehousing and storage services
188	Waste collection services
189	Waste treatment, disposal and remediation services
190	Water freight transport
191	Water passenger transport
192	Water supply, sewerage and drainage services
193	Water transport support services

# Schedule 3—Scope 1 emissions from particular sources

(Sections [4.10](#), [4.11](#), [4.13](#), [4.14](#), [4.15](#) and [4.17](#))

## Part 1—Coal mining

### Source 1—Open cut mine

Item	Method	Matters to be identified
1	Method 1 for the <a href="#">source</a> , as set out in the <a href="#">Weights and Measures Codes of Practice</a>	<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 coal mine waste gas flared</li> </ul>
2	Methods 2 and 3 for the <a href="#">source</a> , as set out in the <a href="#">Weights and Measures Codes of Practice</a>	<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 (<a href="#">CO<sub>2</sub>-e</a>) and the tonnes of carbon dioxide captured for energy <a href="#">production</a> on site</li> <li>(d) the tonnes of methane (<a href="#">CO<sub>2</sub>-e</a>) and the tonnes of carbon dioxide captured and transferred off site</li> <li>(e) the tonnes of methane (<a href="#">CO<sub>2</sub>-e</a>) and the tonnes of carbon dioxide flared</li> <li>(f) the tonnes of methane (<a href="#">CO<sub>2</sub>-e</a>) and the tonnes of carbon dioxide vented</li> </ul>

### Source 2—Underground mine

Item	Method	Matters to be identified
1	Method 1 for the <a href="#">source</a> , as set out in the <a href="#">Weights and Measures Codes of Practice</a>	<ul style="list-style-type: none"> <li>(a) the location of the mine by State or Territory</li> <li>(b) whether the mine is a <a href="#">gassy mine</a> or a <a href="#">non-gassy mine</a></li> <li>(c) the tonnes of raw coal produced</li> <li>(d) the tonnes of coal mine waste gas (<a href="#">CO<sub>2</sub>-e</a>) flared</li> </ul>

2	Method 4 for the <a href="#">source</a> , as set out in the <a href="#">Weights and Measures Codes of Practice</a>	(a) the location of the mine by State or Territory (b) (the tonnes of raw coal produced (c) the tonnes of methane ( <a href="#">CO2-e</a> ) and the tonnes of carbon (d) dioxide captured for energy <a href="#">production</a> on site (e) the tonnes of methane ( <a href="#">CO2-e</a> ) and the tonnes of carbon (f) dioxide captured and transferred off site (g) the tonnes of methane ( <a href="#">CO2-e</a> ) and the tonnes of carbon (h) dioxide flared
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### Source 3—[Decommissioned underground mine](#)

Item	Method	Matters to be identified
1	Method 1 for the <a href="#">source</a> , as set out in the <a href="#">Weights and Measures Codes of Practice</a>	(a) the location of the mine by State or Territory (b) whether the mine is a <a href="#">gassy mine</a> or a <a href="#">non-gassy mine</a> (c) the tonnes of methane emissions ( <a href="#">CO2-e</a> ) from the mine in the last full year of <a href="#">production</a> (d) the date that the mine was closed (e) the percentage of the mine void volume flooded (f) the tonnes of coal mine waste gas ( <a href="#">CO2-e</a> ) flared
2	Method 4 for the <a href="#">source</a> , as set out in the <a href="#">Weights and Measures Codes of Practice</a>	(a) the location of the mine by State or Territory (b) the tonnes of methane ( <a href="#">CO2-e</a> ) and the tonnes of carbon dioxide captured for energy <a href="#">production</a> on site (c) the tonnes of methane ( <a href="#">CO2-e</a> ) and the tonnes of carbon dioxide captured and transferred off site (d) the tonnes of methane ( <a href="#">CO2-e</a> ) and the tonnes of carbon dioxide flared

## Part 2—Oil or gas

### Source 1—Oil or gas exploration

Item	Method	Matters to be identified
1	Method 1 for the <a href="#">source</a> , as set out in the <a href="#">Weights and Measures Codes of Practice</a>	(a) the tonnes of gas flared (b) the tonnes of liquids flared
2	Methods 2 and 3 for the <a href="#">source</a> , as set out in the <a href="#">Weights and Measures Codes of Practice</a>	(a) the tonnes of gas flared (b) the tonnes of liquid flared (c) the facility specific carbon dioxide emission factor for liquids, in tonnes of emissions ( <a href="#">CO2-e</a> ) per tonne of fuel flared (d) the facility specific carbon dioxide emission factor for gases, in tonnes of emissions ( <a href="#">CO2-e</a> ) per tonne of fuel flared

### Source 2—Crude oil production

Item	Method	Matters to be identified
1	Method 1 for the <a href="#">source</a> , as set out in the <a href="#">Weights and Measures Codes of Practice</a>	(a) the tonnes of crude oil throughput (b) the tonnes of liquids flared (c) the tonnes of gas flared
2	Methods 2 and 3 for the <a href="#">source</a> , as set out in the <a href="#">Weights and Measures Codes of Practice</a>	(a) the tonnes of crude oil throughput; (b) the <a href="#">facility specific emission factor</a> or factors for liquids, in tonnes of emissions ( <a href="#">CO2-e</a> ) per tonne of throughput (c) the tonnes of liquids flared (d) the facility specific carbon dioxide emission factor for liquids, in tonnes of emissions ( <a href="#">CO2-e</a> ) per tonne of fuel flared (e) the facility specific carbon dioxide emission factor for gases, in tonnes of emissions ( <a href="#">CO2-e</a> ) per tonne of fuel flared (f) the tonnes of gas flared

### Source 3—Crude oil transport

Item	Method	Matters to be identified
1	Method 1 for the <a href="#">source</a> , as set out in the <a href="#">Weights and Measures Codes of Practice</a>	the tonnes of indigenous crude oil transported to a certain country refineries

2	Methods 2 and 3 for the <a href="#">source</a> , as set out in the <a href="#">Weights and Measures Codes of Practice</a>	(a) the tonnes of indigenous crude oil transported to a certain country refineries (b) the <a href="#">facility specific emission factor</a> or factors, in tonnes of <a href="#">CO2-e</a> per tonne of crude oil (c) the tonnes of crude oil <a href="#">production</a> flared
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### Source 4—Crude oil refining

Item	Method	Matters to be identified
1	Method 1 for the <a href="#">source</a> , as set out in the <a href="#">Weights and Measures Codes of Practice</a>	(a) the tonnes of crude oil refined (b) the tonnes of crude oil stored (c) the tonnes of gas that is flared (d) the tonnes of gas that is vented, by individual greenhouse gas
2	Methods 2 and 3 for the <a href="#">source</a> , as set out in the <a href="#">Weights and Measures Codes of Practice</a>	(a) the tonnes of crude oil refined (b) the tonnes of crude oil stored (c) the tonnes of gas that is flared (d) the tonnes of gas that is vented, by individual greenhouse gas (e) the <a href="#">facility specific emission factor</a> or factors, in tonnes of emissions ( <a href="#">CO2-e</a> ) of each gas per tonne of oil refined (f) the <a href="#">facility specific emission factor</a> or factors, in tonnes of emissions ( <a href="#">CO2-e</a> ) of each gas per tonne of oil stored (g) the <a href="#">facility specific emission factor</a> or factors, in tonnes of emissions ( <a href="#">CO2-e</a> ) of each gas per tonne of gas flared

### Source 5—Natural gas production or processing (other than venting or flaring)

Item	Method	Matters to be identified
1	Method 1 for the <a href="#">source</a> , as set out in the <a href="#">Weights and Measures Codes of Practice</a>	the tonnes of <a href="#">natural gas</a> throughput
2	Methods 2 and 3 for the <a href="#">source</a> , as set out in the <a href="#">Weights and Measures Codes of Practice</a>	(a) the tonnes of <a href="#">natural gas</a> throughput (b) the <a href="#">facility specific emission factor</a> or factors, in tonnes of each gas ( <a href="#">CO2-e</a> ) per tonne of gas throughput

### Source 6—Natural gas transmission

Item	Method	Matters to be identified
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1	Method 1 for the <a href="#">source</a> , as set out in the <a href="#">Weights and Measures Codes of Practice</a>	(a) terajoules of <a href="#">natural gas</a> transmission throughput (b) kilometres of pipeline length
2	Methods 2 and 3 for the <a href="#">source</a> , as set out in the <a href="#">Weights and Measures Codes of Practice</a>	(a) terajoules of <a href="#">natural gas</a> transmission throughput (b) kilometres of pipeline length (c) the <a href="#">facility specific emission factor</a> or factors, in tonnes of each gas ( <a href="#">CO2-e</a> ) per tonne of gas throughput

### Source 7—Natural gas distribution

Item	Method	Matters to be identified
1	Method 1 for the <a href="#">source</a> , as set out in the <a href="#">Weights and Measures Codes of Practice</a>	(a) terajoules of utility sales; (b) location of the <a href="#">natural gas</a> distribution
2	Methods 2 and 3 for the <a href="#">source</a> , as set out in the <a href="#">Weights and Measures Codes of Practice</a>	(a) terajoules of utility sales (b) location of the <a href="#">natural gas</a> distribution (c) the <a href="#">facility specific emission factor</a> or factors, in tonnes of each gas ( <a href="#">CO2-e</a> ) per tonne of gas throughput

### Source 8—Natural gas production or processing—flaring

Item	Method	Matters to be identified
1	Method 1 for the <a href="#">source</a> , as set out in the <a href="#">Weights and Measures Codes of Practice</a>	the tonnes of gas flared
2	Methods 2 and 3 for the <a href="#">source</a> , as set out in the <a href="#">Weights and Measures Codes of Practice</a>	(a) the tonnes of gas flared (b) the <a href="#">facility specific emission factor</a> or factors, in tonnes of emissions ( <a href="#">CO2-e</a> ) per tonne of gas flared

### Source 9—Natural gas production or processing—venting

Item	Method	Matters to be identified
1	Method 1 for the <a href="#">source</a> , as set out in the <a href="#">Weights and Measures Codes of Practice</a>	the tonnes of vented gas

## Part 3—Mineral products

### Source 1—Cement clinker production

Item	Method	Matters to be identified
1	Method 1 for the <a href="#">source</a> , as set out in the <a href="#">Weights and Measures Codes of Practice</a>	<ul style="list-style-type: none"> <li>(a) the tonnes of clinker produced</li> <li>(b) the tonnes of cement kiln dust produced</li> <li>(c) the degree of calcination of cement kiln dust produced</li> </ul>
2	Methods 2 and 4 for the <a href="#">source</a> , as set out in the <a href="#">Weights and Measures Codes of Practice</a>	<ul style="list-style-type: none"> <li>(a) the tonnes of clinker produced</li> <li>(b) the tonnes of cement kiln dust produced</li> <li>(c) the <a href="#">facility specific emission factor</a> or factors for clinker <a href="#">production</a>, in tonnes of greenhouse gas emissions of each gas (<a href="#">CO2-e</a>) per tonne of clinker produced</li> <li>(d) the degree of calcination of cement kiln dust produced</li> </ul>
3	Method 3 for the <a href="#">source</a> , as set out in the <a href="#">Weights and Measures Codes of Practice</a>	<ul style="list-style-type: none"> <li>(a) the tonnes of pure calcium carbonate calcined</li> <li>(b) the tonnes of pure magnesium carbonate calcined</li> <li>(c) the tonnes of pure dolomite calcined</li> <li>(d) the tonnes of cement kiln dust not recycled or lost</li> <li>(e) the tonnes of organic matter or other carbon in specific non-fuel raw material</li> <li>(f) the emission factor for kerogen or other carbon-bearing non-fuel raw material, in tonnes of emissions (<a href="#">CO2-e</a>) per tonne of clinker produced</li> <li>(g) the degree of calcination of the carbonate in the <a href="#">production</a> of cement clinker during the year</li> <li>(h) the tonnes of any other pure carbonate calcined</li> <li>(i) the degree of calcination of cement kiln dust produced</li> </ul>

### Source 2—Lime production

Item	Method	Matters to be identified
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1	Method 1 for the <a href="#">source</a> , as set out in the <a href="#">Weights and Measures Codes of Practice</a>	(a) the tonnes of commercial lime produced (b) the tonnes of in-house lime produced (c) the tonnes of dolomitic lime produced (d) the tonnes of magnesian lime produced; (e) the tonnes of lime kiln dust produced (f) the degree of calcination of lime kiln dust produced
2	Method 2 for the <a href="#">source</a> , as set out in the <a href="#">Weights and Measures Codes of Practice</a>	(a) the tonnes of lime produced (b) the tonnes of lime kiln dust produced (c) the degree of calcination of lime kiln dust produced (d) the emission factor for lime <a href="#">production</a> at each facility, in tonnes of emissions ( <a href="#">CO2-e</a> ) per tonne of lime

### Source 3—Use of carbonate for production of mineral product (other than cement, clinker, lime or soda ash)

Item	Method	Matters to be identified
1	Method 1 for the <a href="#">source</a> , as set out in the <a href="#">Weights and Measures Codes of Practice</a>	(a) the tonnes of limestone calcined (b) the tonnes of dolomite calcined (c) the tonnes of magnesium carbonate calcined (d) the degree of calcination of the carbonate during the year (e) the tonnes of any other raw carbonate calcined
2	Method 3 for the <a href="#">source</a> , as set out in the <a href="#">Weights and Measures Codes of Practice</a>	(a) the tonnes of pure calcium carbonate calcined (b) the tonnes of pure dolomite calcined (c) the tonnes of pure magnesium carbonate calcined (d) the degree of calcination of the carbonate during the year (e) the tonnes of any other pure carbonate calcined
3	Method 4 for the <a href="#">source</a> , as set out in the <a href="#">Weights and Measures Codes of Practice</a>	the tonnes of each pure carbonate calcined

### Source 4—Soda ash use

Item	Method	Matters to be identified
1	Method 1 for the <a href="#">source</a> , as set out in the <a href="#">Weights and Measures Codes of Practice</a>	the tonnes of soda ash consumed

## Source 5—Soda ash production

Item	Method	Matters to be identified
1	Method 1 for the <a href="#">source</a> , as set out in the <a href="#">Weights and Measures Codes of Practice</a>	<ul style="list-style-type: none"> <li>(a) the tonnes of limestone consumed</li> <li>(b) the tonnes of dolomite consumed</li> <li>(c) the tonnes of magnesium carbonate consumed</li> <li>(d) the tonnes of soda ash produced</li> <li>(e) the tonnes of sodium bicarbonate produced</li> <li>(f) the tonnes of soda ash used for brine purification</li> <li>(g) the tonnes of solid waste by-product containing carbon produced</li> <li>(h) the average carbon content factor of solid waste by-products, in tonnes of carbon per tonne of solid waste by-product</li> <li>(i) the change in stock containing carbon, in tonnes</li> <li>(j) the carbon content factor of the change in stock, in tonnes of carbon per tonne of stock</li> </ul>

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2	<p>Methods 2, 3 and 4 for the <a href="#">source</a>, as set out in the <a href="#">Weights and Measures Codes of Practice</a></p>	<ul style="list-style-type: none"> <li>(a) the facility specific carbon content factor for soda ash <a href="#">production</a> for each fuel type consumed, or each carbonaceous input material type consumed, in tonnes of carbon per: <ul style="list-style-type: none"> <li>(i) tonne of fuel or carbonaceous input material; or</li> <li>(ii) cubic metre of fuel or carbonaceous input material; or</li> <li>(iii) kilolitre of fuel or carbonaceous input material</li> </ul> </li> <li>(b) the tonnes of pure calcium carbonate consumed</li> <li>(c) the tonnes of pure dolomite consumed</li> <li>(d) the tonnes of pure magnesium carbonate consumed</li> <li>(e) the tonnes of soda ash produced</li> <li>(f) the tonnes of sodium bicarbonate produced</li> <li>(g) the tonnes of soda ash used for brine purification</li> <li>(h) the tonnes of solid waste by-product containing carbon produced</li> <li>(i) the average carbon content factor of solid waste by-products, in tonnes of carbon per tonne of solid waste by-product</li> <li>(j) the change in stock containing carbon, in tonnes</li> <li>(k) the carbon content factor of the change in stock, in tonnes of carbon per tonne of stock</li> </ul>
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## Division 6.1—Purpose of Part

### Source 1—Solid waste disposal on land

Item	Method	Matters to be identified
1	Method 1 for the <a href="#">source</a> , as set out in the <a href="#">Weights and Measures Codes of Practice</a>	<ul style="list-style-type: none"> <li>(a) the location of the landfill facility by Country, State or Territory or by landfill classification specified in the Determination</li> <li>(b) the number of years in operation</li> <li>(c) the average annual amount (in tonnes) of disposal of solid waste over the lifetime of the landfill facility prior to the first year of reporting</li> <li>(d) the total tonnes of waste entering the landfill</li> <li>(e) the tonnes of waste entering the landfill from each of the following: <ul style="list-style-type: none"> <li>(i) municipal sources;</li> <li>(ii) commercial and industrial sources;</li> <li>(iii) construction and demolition sources;</li> <li>(iv) alternative waste treatment facilities;</li> <li>(v) shredder flock;</li> <li>(vi) inert waste</li> </ul> </li> <li>(f) the tonnes of waste received at the landfill facility for each of the following: <ul style="list-style-type: none"> <li>(i) transfer to an external recycling or biological treatment facility;</li> <li>(ii) recycling or biological treatment onsite;</li> <li>(iii) construction purposes, daily cover purposes, intermediate cover purposes or final capping and cover purposes (inert waste only)</li> </ul> </li> <li>(g) the percentages of each <a href="#">waste mixed types</a> entering the landfill in each of the following: <ul style="list-style-type: none"> <li>(i) municipal solid waste;</li> <li>(ii) commercial and industrial waste;</li> <li>(iii) construction and demolition waste;</li> <li>(iv) shredder flock</li> </ul> </li> <li>(h) the opening stock of degradable organic carbon, in tonnes</li> <li>(i) if the total amount of <a href="#">scope 1 emissions</a> from the operation of the facility during the year is more than 60,000 tonnes <a href="#">CO<sub>2</sub>-e</a>—the following matters: <ul style="list-style-type: none"> <li>(i) the <a href="#">legacy emissions</a> from decomposition of waste;</li> </ul> </li> </ul>

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- (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 60,000 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;
  - (k) the tonnes of waste treated by each of the following methods:
    - (i) composting;
    - (ii) anaerobic digestion
  - (l) the tonnes of methane ([CO2-e](#)) captured from each of the following:
    - (i) composting;
    - (ii) anaerobic digestion
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Methods 2, 3 and 4 for the source, as set out in the Weights and Measures Codes of Practice	<ul style="list-style-type: none"> <li>(a) the location of the landfill facility by Country, State or Territory</li> <li>(b) the number of years in operation</li> <li>(c) the average annual amount (in tonnes) of disposal of solid waste over the lifetime of the landfill facility prior to the first year of reporting</li> <li>(d) the total tonnes of waste entering the landfill</li> <li>(e) the opening stock of degradable organic carbon, in tonnes</li> <li>(f) the tonnes of waste entering the landfill from each of the following: <ul style="list-style-type: none"> <li>(i) municipal sources;</li> <li>(ii) commercial and industrial sources;</li> <li>(iii) construction and demolition sources;</li> <li>(iv) alternative waste treatment facilities;</li> <li>(v) shredder flock;</li> <li>(vi) inert waste</li> </ul> </li> <li>(g) the percentages of each waste mixed type entering the landfill in each of the following: <ul style="list-style-type: none"> <li>(i) municipal solid waste;</li> <li>(ii) commercial and industrial waste;</li> <li>(iii) construction and demolition waste</li> </ul> </li> <li>(h) the tonnes of waste received at the landfill facility for each of the following: <ul style="list-style-type: none"> <li>(i) transfer to an external recycling or biological treatment facility;</li> <li>(ii) recycling or biological treatment onsite;</li> <li>(iii) construction purposes, daily cover purposes, intermediate cover purposes or final capping and cover purposes (inert waste only)</li> </ul> </li> <li>(i) the facility specific k value for each of the following <a href="#">waste mixed types</a>: <ul style="list-style-type: none"> <li>(i) food;</li> <li>(ii) nut shells and pits;</li> <li>(iii) paper and paper board;</li> <li>(iv) textiles;</li> <li>(v) garden and park;</li> <li>(vi) wood and wood waste (including straw and bamboo, giant reed);</li> <li>(vii) sludge;</li> <li>(viii) nappies;</li> <li>(ix) rubber and leather;</li> <li>(x) inert waste (including concrete, metal, plastic and glass).</li> </ul> </li> </ul>
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- (j) (ix) alternative waste treatment residues if the total amount of [scope 1 emissions](#) from the operation of the facility during the year is more than 60,000 tonnes [CO<sub>2</sub>-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 ([CO<sub>2</sub>-e](#)) [captured for combustion](#) that are [legacy emissions](#);
    - (iv) the tonnes of methane ([CO<sub>2</sub>-e](#)) [captured for combustion](#) that are not [legacy emissions](#);
    - (v) the tonnes of methane ([CO<sub>2</sub>-e](#)) captured and transferred offsite that are [legacy emissions](#);
    - (vi) the tonnes of methane ([CO<sub>2</sub>-e](#)) captured and transferred offsite that are not [legacy emissions](#);
    - (vii) the tonnes of methane ([CO<sub>2</sub>-e](#)) flared that are [legacy emissions](#);
    - (viii) the tonnes of methane ([CO<sub>2</sub>-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 60,000 tonnes [CO<sub>2</sub>-e](#) or less—the following matters:
    - (i) the emissions from decomposition of waste;
    - (ii) the tonnes of methane ([CO<sub>2</sub>-e](#)) [captured for combustion](#);
    - (iii) the tonnes of methane ([CO<sub>2</sub>-e](#)) captured and transferred offsite;
    - (iv) the tonnes of methane ([CO<sub>2</sub>-e](#)) flared;
  - (l) the tonnes of waste treated by each of the following methods:
    - (i) composting;
    - (ii) anaerobic digestion
  - (m) the tonnes of methane ([CO<sub>2</sub>-e](#)) captured from each of the following:
    - (i) composting;
    - (ii) anaerobic digestion
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## Source 2—Wastewater handling—industrial

Item	Method	Matters to be identified
1	Method 1 for the <a href="#">source</a> , as set out in the <a href="#">Weights and Measures Codes of Practice</a>	<ul style="list-style-type: none"> <li>(a) the tonnes of commodity produced</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 in sludge transferred off site and disposed of at a landfill facility</li> <li>(f) the tonnes of COD in sludge transferred off site and disposed of at a site other than a landfill facility</li> <li>(g) the tonnes of COD in effluent leaving the site</li> <li>(h) the tonnes of methane (<a href="#">CO<sub>2</sub>-e</a>) captured for <a href="#">production</a> of electricity on site</li> <li>(i) the tonnes of methane (<a href="#">CO<sub>2</sub>-e</a>) captured and transferred off site</li> <li>(j) the tonnes of methane (<a href="#">CO<sub>2</sub>-e</a>) flared</li> </ul>
2	Methods 2 and 3 for the <a href="#">source</a> , as set out in the <a href="#">Weights and Measures Codes of Practice</a>	<ul style="list-style-type: none"> <li>(a) the tonnes of commodity produced</li> <li>(b) the tonnes of COD measured entering the 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 in sludge transferred off site and disposed of at a landfill facility</li> <li>(g) the tonnes of COD in sludge transferred off site and disposed of at a site other than a landfill facility</li> <li>(h) the tonnes of COD in effluent leaving the site</li> <li>(i) the tonnes of emissions (<a href="#">CO<sub>2</sub>-e</a>) generated</li> <li>(j) the tonnes of methane (<a href="#">CO<sub>2</sub>-e</a>) captured for <a href="#">production</a> of electricity on site</li> <li>(k) the tonnes of methane (<a href="#">CO<sub>2</sub>-e</a>) captured and transferred off site</li> <li>(l) the tonnes of methane (<a href="#">CO<sub>2</sub>-e</a>) flared</li> </ul>

## Source 3—Wastewater handling—domestic or commercial

Item	Method	Matters to be identified
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1	Method 1 for the <a href="#">source</a> , as set out in the <a href="#">Weights and Measures Codes of Practice</a>	<ul style="list-style-type: none"> <li>(a) the population served by the wastewater treatment plant</li> <li>(b) the fraction of COD in wastewater anaerobically treated</li> <li>(c) the tonnes 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 in sludge transferred off site and disposed of at a landfill facility</li> <li>(f) the tonnes of COD in sludge transferred off site and disposed of at a site other than a landfill facility</li> <li>(g) the tonnes of methane (<a href="#">CO<sub>2</sub>-e</a>) <a href="#">captured for combustion</a> on site</li> <li>(h) the tonnes of methane (<a href="#">CO<sub>2</sub>-e</a>) captured and transferred off site</li> <li>(i) the tonnes of methane (<a href="#">CO<sub>2</sub>-e</a>) flared</li> <li>(j) the tonnes of COD in effluent leaving the site</li> <li>(k) the tonnes of nitrogen in sludge transferred out of the plant and disposed of at a landfill facility</li> <li>(l) the tonnes of nitrogen in sludge transferred out of the plant and disposed of at a site other than a landfill facility</li> <li>(m) the tonnes of nitrogen in effluent leaving the plant into enclosed waters</li> <li>(n) the tonnes of nitrogen in effluent leaving the plant into estuarine waters</li> <li>(o) the tonnes of nitrogen in effluent leaving the plant into open coastal waters</li> </ul>
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2	Methods 2 and 3 for the <a href="#">source</a> , as set out in the <a href="#">Weights and Measures Codes of Practice</a>	<ul style="list-style-type: none"> <li>(a) the population served by the wastewater treatment plant</li> <li>(b) the tonnes of COD measured entering treatment facility</li> <li>(c) the fraction of COD in wastewater anaerobically treated</li> <li>(d) the tonnes of COD removed as sludge</li> <li>(e) the fraction of COD in sludge anaerobically treated</li> <li>(f) the tonnes of methane (<a href="#">CO<sub>2</sub>-e</a>) generated from the decomposition of COD</li> <li>(g) the tonnes of methane (<a href="#">CO<sub>2</sub>-e</a>) <a href="#">captured for combustion</a> on site</li> <li>(h) the tonnes of methane (<a href="#">CO<sub>2</sub>-e</a>) captured and transferred off site</li> <li>(i) the tonnes of methane (<a href="#">CO<sub>2</sub>-e</a>) flared</li> <li>(j) the tonnes of COD in effluent leaving the site</li> <li>(k) the tonnes of COD in sludge transferred offsite and disposed of at a landfill facility</li> <li>(l) the tonnes of COD in sludge transferred offsite to a site other than a landfill facility</li> <li>(m) the tonnes of nitrogen in influent entering the plant</li> <li>(n) the tonnes of nitrogen in sludge transferred out of the plant and disposed of at a landfill facility</li> <li>(o) the tonnes of nitrogen in sludge transferred out of the plant and disposed of at a site other than a landfill facility</li> <li>(p) the tonnes of nitrogen in effluent leaving the plant into enclosed waters</li> <li>(q) the tonnes of nitrogen in effluent leaving the plant into estuarine waters</li> <li>(r) the tonnes of nitrogen in effluent leaving the plant into open coastal waters</li> </ul>
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## Source 4—Waste incineration

Item	Method	Matters to be identified
1	Methods 1 and 4 for the <a href="#">source</a> , as set out in the <a href="#">Weights and Measures Codes of Practice</a>	the tonnes of waste incinerated

# Endnotes

## Endnote 1—About the endnotes

The endnotes provide information about this compilation and the Greenhouse Gas Reporting Rule 2025.

The following endnotes are included in every compilation:

Endnote 1—About the endnotes

Endnote 2—Abbreviation key

Endnote 3—Amendment history

## Abbreviation key—Endnote 2

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

## Citation history and amendment history—Endnotes 3

Amending standards are annotated in the amendment history.

## Misdescribed amendments

A misdescribed amendment is an amendment that does not accurately describe how an amendment is to be made. If, despite the misdescription, the amendment can be given effect as intended, then the misdescribed amendment can be incorporated through an editorial change made under the BidCarbon Foundation Governance Document.

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

## Endnote 2—Abbreviation key

ad = added or inserted  
am = amended  
amdt = amendment  
c = clause(s)  
C[x] = Compilation No. x  
Ch = Chapter(s)  
def = definition(s)  
Dict = Dictionary  
disallowed = disallowed by the Board of Trustees  
Div = Division(s)  
ed = editorial change  
exp = expires/expired or ceases/ceased to have effect  
BFGD = BidCarbon Foundation Governance Document  
WR = Written Resolutions  
(md) = misdescribed amendment can be given effect  
(md not incorp) = misdescribed amendment cannot be given effect  
mod = modified/modification  
No. = Number(s)  
Ord = Ordinance  
orig = original  
par = paragraph(s)/subparagraph(s) /sub-subparagraph(s)  
pres = present  
prev = previous  
(prev...) = previously  
Pt = Part(s)  
r = rule(s)  
reloc = relocated  
renum = renumbered  
rep = repealed  
rs = repealed and substituted  
s = section(s)/subsection(s)  
Sch = Schedule(s)  
Sdiv = Subdivision(s)  
SWR = Select Written Resolutions  
SR = Statutory Rules  
Sub-Ch = Sub-Chapter(s)  
SubPt = Subpart(s)  
underlining = whole or part not commenced or to be commenced

## Endnote 3—Amendment history

Provision affected	How affected
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