

Quick guide to reporting requirements

Report type	Interim emissions number	Emissions number	Energy and emissions	Financial control liability transfer certificate	Reporting transfer certificate	Responsible group member
Legislation reference	Section 22AA	Section 22A	Section 19	Section 22E	Section 22G	Section 22X
Submitted by	Liabe entity with an interim emissions number	Liabe entity	Controlling corporation	Holder of a financial control liability transfer certificate (LTC) for a facility	Holder of a reporting transfer certificate (RTC) for a facility	Member of a group that has operational control over or holds and LTC for a facility
Information included	<p>Director emitters: 75% of covered emissions from all facilities the liability entity is responsible for (subject to the IEN adjustment criteria – s127 Clean Energy Act)</p> <p>Gaseous fuel suppliers: Potential emissions embodied in all gaseous fuel supplied by the person, between 1 July and 31 March, where an OTN was not quoted</p> <p>OTN holders: Potential emissions embodied in all gaseous fuel supplied between 1 July and 31 March, where the person quoted their OTN (other than natural gas that is combusted at a large gas consuming facility).</p>	<p>Direct emitters: Covered emissions and legacy emissions (if any) for all facilities the liable entity is responsible for*</p> <p>Gaseous fuel suppliers: Potential emissions embodied in all gaseous fuel supplied by the person**</p> <p>OTN holders: All gaseous fuel supplied in relation to the quotation of the person's OTN (other than natural gas that is combusted at a large gas consuming facility)***</p>	<ul style="list-style-type: none"> • Scope 1 Emissions • Scope 2 Emissions • Energy Production • Energy Consumption <p>for all facilities under the operational control of the controlling corporation and under the operational control of members of its corporate group, taking into consideration s13 NGER Act thresholds (except where the facilities are reported on by a financial control LTC holder, an RTC holder or a responsible member under section 22X).</p>	<ul style="list-style-type: none"> • Scope 1 Emissions • Scope 2 Emissions • Energy Production • Energy Consumption <p>for the facility(ies) subject to the financial control LTC</p>	<ul style="list-style-type: none"> • Scope 1 Emissions • Scope 2 Emissions • Energy Production • Energy Consumption <p>for the facility(ies) subject to the RTC</p>	<ul style="list-style-type: none"> • Scope 1 Emissions • Scope 2 Emissions • Energy Production • Energy Consumption <p>for the facility(ies) subject to the 22X agreement</p>
Due by	15 June of a fixed charge year (2012-13, 2013-14 or 2014-15)	31 October following the financial year	31 October following the financial year	31 October following the financial year	31 October following the financial year	31 October following the financial year

Reporting requirements

Organisations that meet a threshold under the *National Greenhouse and Energy Reporting Act 2007* (NGER Act) and/or the *Clean Energy Act 2011* (Clean Energy Act), in a financial year, must register and then report certain data to the Clean Energy Regulator. The type of report(s) required and the data contained in each report will depend on which threshold or thresholds the organisation has met.

The above table is to help you understand who is required to provide the different types of reports, and what information is contained in each.

Submitting reports:

- All reports for the 2012-13 reporting year onwards are prepared and submitted in the Emissions and Energy Reporting System (EERS).
- A single organisation may be required to submit a number of different reports. For example, a controlling corporation that is also a liable entity because it holds a financial control liability transfer certificate will be required to submit a section 19, 22A and 22E report. If it has an interim emissions number, it will also need to submit a section 22AA report.
- Where an organisation has multiple reporting obligations:
 - » Data entry is done only once in an organisation's EERS workspace, and
 - » Depending on the type of report selected, EERS will only include the relevant information from this workspace when generating a report.

NOTES:

* A liable entity will be a direct emitter that is responsible for a facility if it

- has operational control over
- holds an liability transfer certificate for, or
- is a participant in a designated joint venture for the facility, and

during that year

- the operations of the facility released covered emissions of 25 000 tonnes CO₂-e or more
- the facility is a large gas consuming facility, or
- the facility is a landfill facility that released covered emissions and legacy emissions of 25 000 tonnes CO₂-e or more greenhouse gases.

**A liable entity that is a gaseous fuel supplier will not be liable for potential emissions where an OTN is quoted. However, where a liable entity has supplied gaseous fuel where an OTN was not quoted, it is also required to report on the amount of gaseous fuel (if any) it has supplied in relation to the quotation of an OTN(s).

***An OTN holder may be able to use 'netting out' provisions to reduce its liability (in some cases to zero). However, it is still required to report on its netting out.