

National Greenhouse and Energy Reporting Act 2007

On 1 July 2008 the *National Greenhouse and Energy Reporting Act 2007* (NGER Act) came into effect. This had the effect of introducing a single national framework for the reporting and dissemination of information about the greenhouse gas emissions, greenhouse gas projects and energy use and production of corporations.

Under the NGER Act, corporations that meet an NGER threshold are required to report their:

- Greenhouse gas emissions;
- Energy production;
- Energy consumption; and
- Other information specified under NGER legislation.

Does my business need to report?

Under the NGER Act, all businesses, as of 1 July 2008, must apply for registration, with the Greenhouse and Energy Data Office if they:

- Are a constitutional corporation; and
- Meet a reporting threshold for greenhouse gases or energy use or production for a reporting (financial) year.

Once registered, these corporations must then report their greenhouse gas emissions and energy use and production for each year in which they meet a threshold.

It is the corporation's responsibility to assess their own liability under the NGER Act and to check their reporting thresholds.

When must corporations apply for registration and how do they register?

If a corporation is above the threshold in the most recent financial year, also referred to as the reporting period, they then are required to register and report by the specified dates.

Reporting period	Registrations	Reporting
1 July 2008 – 30 June 2009	31 August 2009	31 October 2009
1 July 2009 – 30 June 2010	31 August 2010	31 October 2010
1 July 2010 – 30 June 2011	31 August 2011	31 October 2011

For instance, if a corporation exceeded the threshold in the period between 1 July 2008 and 30 June 2009, they would need to have been registered by 31 August 2009 and would need to have reported by 31 October 2009.

How does a corporation apply for registration?

A corporation can register via the Department of Climate Change website and will need to do the following in order for their registration to be successful:

- Identify the members of the corporate group and nominate an entity responsible for a joint venture or partnership, if applicable; and
- Complete the NGER registration application form which will need to be signed by the Chief Executive Officer and sent to the Greenhouse and Energy Data Officer before the specified period.

What information must the corporation provide to register?

The corporation must provide the following information in order to successfully register:

- The Australian Business Number (ABN), head office street address and head office postal address of the controlling corporation;
- The first financial year in which a reporting threshold is met (e.g. 2008-2009)
- The full name, email address, contact phone number and postal address of the controlling corporation's Chief Executive Officer or equivalent;
- The name and ABN of each affected group member (corporate subsidiary, joint venture and partnership) that is a member of the controlling corporation's group.

How to report

If a corporation exceeds the specified threshold they are required to report via the Department of Climate Change website.