

Australia's Greenhouse Gas Pricing Law: A Post-Election Primer

Recent elections and a changing of the guard in Australia have created great uncertainty as to the fate of the country's greenhouse gas (GHG) pricing law.

Introduction

In 2011, the Australian government passed a law putting a price on GHG emissions, and the law's main pricing mechanism (the GHG Pricing Mechanism) went into effect last year. The GHG Pricing Mechanism requires GHG emitters to obtain emissions credits in amounts commensurate to their GHG emissions and then surrender the credits to the government. The GHG Pricing Mechanism currently functions as a carbon tax, requiring emitters to pay a set price for each metric ton, or tonne, of emissions. The carbon tax is scheduled to convert to a market-based cap and trade system in 2015, but the recent elections make the future of the GHG Pricing Mechanism uncertain.

In late June 2013, the governing Australian Labor Party replaced Prime Minister Julia Gillard with her Labor Party rival, former Prime Minister Kevin Rudd. This switch came less than three months before federal elections Gillard had scheduled for September 2013. The Labor Party made the replacement because the opposition party's ascendancy looked near certain under Gillard's leadership.

As part of his election platform, the leader of the opposition party, Tony Abbott, vowed to repeal the GHG Pricing Mechanism if he came to power. On September 7, 2013, Abbott was elected Prime Minister, but it remains to be seen whether his coalition has won decisively enough to repeal the mechanism. Short of fully repealing the mechanism, Abbot could take steps to weaken or alter it. One distinct possibility is that Abbot, as Rudd had pledged to do in the lead up to the elections, could quickly transition the pricing scheme from its current carbon tax approach to the cap and trade approach that, under the current design, is set to begin in 2015.

If Australia's GHG Pricing Mechanism remains in effect in its present form, it is expected to significantly reduce GHG emissions and will be linked with the European Union's Emissions Trading Scheme (EU ETS) in 2015. The current political turmoil could either impede these efforts or hasten the Australian program's transition to a cap and trade scheme linked to the EU ETS.

Overview of Australia's GHG emissions reduction program

Australia had the highest per capita GHG emissions of any developed country in 2009.¹ In response, the Australian government developed the "Clean Energy Plan" (the Plan)² and Parliament passed a legislative package aimed at reducing GHG emissions by 5 percent below 2000 levels by 2020, and by 80 percent below 2000 levels by 2050.³ The legislative package included the "Clean Energy Act 2011" (the Act),⁴ which created the GHG Pricing Mechanism, and the "Carbon Credits (Carbon Farming Initiative) Act 2011" (the CFI Act)⁵, which allows for the generation of carbon offsets through certain activities that voluntarily reduce GHG emissions.

Transition from carbon tax to cap and trade

The GHG Pricing Mechanism requires the largest emitters to pay for their emissions of carbon dioxide equivalent (CO₂e).⁶ The GHG Pricing Mechanism consists of an initial carbon tax phase and, in the future, a cap and trade scheme.⁷

During the first phase, which began in July 2012 and is designed to run until June 30, 2015, entities subject to the GHG Pricing Mechanism — "liable entities," under the terminology of the Act — must pay a carbon tax. In other words, liable entities are required to buy credits from the government at a set price for each tonne of CO₂e that they emit, or are otherwise responsible for under the law, and then surrender those credits to the government on an annual basis.⁸ In the first phase, the supply of credits is unlimited, and the credit price is set by the government. The carbon tax debuted last year at \$23 AUD⁹ per tonne of CO₂e.¹⁰ The Act requires the price to increase by 2.5 percent in real terms each year, and is expected, given current inflation projections, to reach \$25.40 starting July 1, 2014.¹¹

In the second phase, currently scheduled to begin on July 1, 2015, a cap and trade scheme will begin and prices will be set by the market: liable entities will be required to buy credits from the government through an auction process, from other entities, or via the international carbon credit market; in addition, the government will allocate some credits without cost. Liable entities will then be required to surrender credits in amounts commensurate to their emissions.¹²

During this second phase, the Australian government will only create a set number of credits each year, and this number will function as an emissions cap to restrict aggregate emissions from the covered sectors. The government is scheduled to determine the emissions cap for the years 2015 through 2019 by May 31, 2014.¹³ The Australian government is scheduled to determine the GHG emissions cap for 2020 and all subsequent years four years in advance of each calendar year.¹⁴

Once the price of credits is no longer fixed, not only the Australian government's cap but also the global market for carbon credits will influence the price.¹⁵ As discussed below, the GHG Pricing Mechanism is set to be linked to the EU ETS starting in July 2015. During this second stage of the GHG Pricing Mechanism, the Australian carbon credit price is expected to mirror the EU ETS allowance price.

The Act originally required a floor price of \$15 per tonne starting when the price became flexible in 2015, but the government abandoned that feature in order to facilitate international linkage with other carbon markets.¹⁶ The Act also contains a price-ceiling provision which will be in effect until 2018. By May 31, 2014, the government is to set a price ceiling for the first year of the flexible price period, which will be \$20 above the expected price for 2015-2016, and will increase by five percent in real terms until 2018.¹⁷

Emitters subject to GHG Pricing Mechanism

The GHG Pricing Mechanism applies to most entities that generate over 25,000 tonnes of CO₂e emissions annually.¹⁸ Many sectors and industries are covered, including: energy generation,

transportation, industries engaged in industrial processing (including mining and steel production), waste management, natural gas suppliers, and industries which incur fugitive emissions, such as oil and gas.¹⁹ As of June 7, 2013, the government estimated that 376 entities would have a compliance obligation.²⁰ Emissions from agricultural activities, light on-road vehicles, and legacy-waste (waste deposited in landfills before July 1, 2012) are exempted from coverage.²¹ The covered sectors are anticipated to account for approximately 60 percent of Australia's GHG emissions.²²

Implications for transportation fuels

Prior to the Act, liquid transportation fuels²³ were already taxed through Australia's excise tax scheme. The Act does not impose an additional carbon tax on transportation fuels used: by households; for on-road business use; or for specific activities in the agricultural, forestry and fishery industries.²⁴ The Act does impose biannual adjustments to the transportation fuel excise taxes imposed on the domestic aviation industry, so that the revised tax will reflect the GHG emissions price set by the GHG Pricing Mechanism.²⁵ Similarly, the Act mandates an effective increase in taxes on fuels used for off-road business use or marine or rail transport. This effective increase is achieved by reducing existing fuel tax credits by the amount of the carbon tax.²⁶

Since July 1, 2013, some large users of liquid fuels have had the option of satisfying their transportation fuel tax liability through the GHG Pricing Mechanism rather than face reduced fuel tax credits.²⁷ Businesses that elect this option are able to access the international carbon credit market and domestic offsets.²⁸ This option is only open to entities that produce 25,000 tonnes or more of CO₂e emissions (either due to their liquid fuel consumption, or through other emissions).²⁹ In order to opt in, an entity must apply to the Clean Energy Regulator (the CER); applications have already closed for the 2013-2014 financial year and are expected to open for the following year in late 2013.³⁰ Entities that participate in the opt-in scheme are subject to additional reporting requirements and recordkeeping obligations.³¹

Subsidy eligibility

The Act's Jobs and Competitiveness Program provides subsidies for a wide variety of industries classified as emissions-intensive and trade-exposed (EITE).³² The program provides eligible industrial sectors with free credits for compliance with the GHG Pricing Mechanism.³³ Eligible industrial sectors include petroleum refining; lime, manganese, nickel, and copper production; iron and steel manufacturing; and glass, paper product, and aluminum production, among others.³⁴

The government classifies industrial sectors into high and low subsidy tiers depending on the degree to which the industry is emissions-intensive and trade-exposed. The high subsidy tier covers 94.5 percent of an entity's compliance costs during the first year of the program, while the low subsidy tier covers 66 percent of an entity's compliance costs.³⁵ Assistance for both categories of activities is scheduled to decrease by 1.3 percent each year.³⁶

Currently there are 33 activities which qualify for the high tier and 15 which qualify for the low tier.³⁷ Credit recipients have the option of selling the credits back to the government for the fixed carbon price in the same year they were issued.³⁸

The Act also provides aid to electricity generators through 2018 via the Coal-Fired Generation Assistance program. Assistance is primarily in the form of free credits (over 41 million), as well as government loans.³⁹

Containing costs through voluntary reductions

The Carbon Farming Initiative (the CFI)⁴⁰ allows for activities that voluntarily trap carbon or avoid emissions to generate carbon offset credits for use in the GHG Pricing Mechanism.⁴¹ A variety of activities are currently approved to earn such “offset” carbon credits, including the combustion of methane and the restoration of wetlands.⁴² Activities generating offsets must capture carbon or reduce emissions from sectors not covered by the GHG Pricing Mechanism.⁴³

During the fixed price phase, offset credits could potentially be less expensive than paying the tax directly; once the price becomes flexible, offset credit prices are expected to mirror the cost of purchasing credits from the government or EU ETS market.

During the GHG Pricing Mechanism’s fixed price phase, liable entities can surrender offsets to cover no more than five percent of their carbon tax liability (with an exception for landfills, which may offset up to 100 percent of their liabilities).⁴⁴ During the flexible price period, offsets can be used to cover an entity’s entire compliance obligation.⁴⁵

Carbon farming regulations

The Minister for Climate Change and Energy Efficiency has responsibility for approving activities as eligible for offset credit generation. Approved activities to date include: the restoration of wetlands; the combustion of methane captured from legacy landfill emissions; waste diversion projects; livestock management which reduces livestock emissions of methane through dietary interventions; the combustion of methane from manure; the addition of biochar to soil; and, early dry season burning of savanna areas (in place of late season burning).⁴⁶

The Domestic Offsets Integrity Committee has been established to advise the Minister as to which carbon abatement methodologies should be approved to earn offset credits.⁴⁷ Both the government and the public can design and submit methodologies for consideration to the committee, and all submissions are subject to public comment.⁴⁸ In order for an activity to be eligible for offset credits, it must go beyond common practice and result in carbon abatement that would not have otherwise occurred.⁴⁹ Further, activities must not cause adverse environmental impacts such as reducing biodiversity, water availability, or access to land for agricultural production.⁵⁰ In order to generate offset credits, an offset project developer must open a registry account,⁵¹ apply for approval for a specific project, and after completing the project, submit reports detailing the project.⁵² Theoretically, an entity could begin a project and reap its benefits in the same fiscal year, however, that depends on the type of offset project, its scope, and whether it meets currently approved methodologies.⁵³

Revenue to fund household tax cuts

The Act distributes approximately 50 percent of the revenue raised by the GHG Pricing Mechanism to Australian households to defray anticipated increases in cost of living.⁵⁴ These funds are distributed by means of tax cuts; 60 percent of taxpayers are projected to receive tax cuts of at least \$300 annually.⁵⁵

Indirect business subsidies

As part of the Plan, the Australian government seeks to invest more than \$13 billion⁵⁶ in renewable and clean energy technologies and projects through two newly created agencies, the Clean Energy Finance Corporation (CEFC) and the Australian Renewable Energy Agency (ARENA).⁵⁷ The CEFC has a commercial focus and is intended to finance projects in conjunction with private investors with terms as close to market as possible.⁵⁸ CEFC’s enabling legislation anticipates a total of \$10 billion to be appropriated in \$2 billion annual increments effective as of July 2013.⁵⁹

ARENA grants funds to support research, development, and demonstration projects aimed at improving the competitiveness of Australian renewable energy technologies and increasing the supply of renewable energy in Australia.⁶⁰ ARENA has \$3 billion in funding which is guaranteed through 2020; \$1 billion of that funding has already been committed to various projects.⁶¹

International linkages could lower credit prices

On August 28, 2012, the Australian government and the European Commission announced an agreement to link the EU ETS and the Australian GHG Pricing Mechanism.⁶² The agreement establishes that the linkage will be phased-in starting July 1, 2015 (the same date the carbon price is set to become flexible). Starting on this date, Australian entities will be able to satisfy up to half of their carbon liabilities with EU credits, called allowances.⁶³ The agreement intends to fully link the systems, meaning credits between the two systems will be fully interchangeable, by 2018.⁶⁴ Until the full link is established, Australian credits are not recognized by the EU ETS.⁶⁵

The agreement allowed for Australian entities to immediately begin purchasing EU allowances for future compliance on a speculative or investment basis.⁶⁶ In order to engage in the EU ETS market before a joint EU-Australian registry is created, Australian entities must open a registry account in a member country of the EU ETS scheme.⁶⁷

Weak European carbon market could decrease revenues

Due to weak demand and excess supply in the European carbon market, the price for carbon emissions in Europe has been dramatically lower than the set price in Australia under the fixed price phase of the GHG Pricing Mechanism.⁶⁸ When the Australian carbon credit price becomes flexible, it will likely drop so that it mirrors the EU ETS price.⁶⁹ Current Australian government projections suggest the EU ETS price will stay relatively low, at \$12.10. If these predictions turn out to be accurate, the projected EU ETS price would cause shortfalls in the Australian budget, which relies on income from the sale of carbon credits to pay for tax cuts and assistance to households facing increased costs due to the GHG Pricing Mechanism.⁷⁰ Accordingly, some tax cuts which were intended to help Australian households defray the increased cost of living associated with the GHG Pricing Mechanism will be deferred until the carbon price exceeds \$25.40.⁷¹

The low EU ETS price has also led industry groups to pressure the government to abandon the price set by the Act and move directly to a price tied to the EU ETS market price.⁷² Although the dramatic drop in price may make the Australian scheme less significant in terms of emissions reductions, the drop may aid the scheme's political viability.⁷³

Potential linkages to other cap and trade schemes, including California's

Under Labor leadership, the Australian government had stated its intent to link with other emissions trading schemes, but it had not announced any agreements with schemes other than the EU ETS.⁷⁴ Other GHG cap and trade schemes, such as those in California and Quebec, are potential linkage partners. On July 30, 2013, the California Air Resources Board (ARB) and Australia's CER signed a Memorandum of Understanding to promote collaboration on market-based carbon programs. As part of this effort, the two agencies will share information related to running carbon auctions, operating compliance systems, and developing carbon offset protocols. Nonetheless, hurdles do remain. For instance, California's policy prohibiting foreign offset credits could delay linkage with the Australian GHG Pricing Mechanism.⁷⁵

Uncertainty Regarding the political viability of the GHG Pricing Mechanism

The future of the GHG Pricing Mechanism is uncertain. When the Act was passed in 2011, opposition leader Tony Abbott swore a “blood oath” that he would repeal the carbon tax should his coalition come to power.⁷⁶ Then-Prime Minister Julia Gillard scheduled a federal election for September 14, 2013, but on June 26, 2013, the Labor Party voted to replace Prime Minister Gillard with former Labor Prime Minister Kevin Rudd, who set September 7, 2013 as the election date. While Rudd was more popular than Gillard, he was not popular enough to retain leadership as Tony Abbott won around 53 percent of the national vote, with Abbott’s Liberal-National coalition now holding roughly 86 seats in the 150-seat lower house, as votes are still being counted. Forty of the 76 senate seats are also being contested in this election, but Senate electoral results will take a few days to be released.

Abbot’s dubious dismantling threats

Now that Abbott has won, he needs to repeal the Act in order to meaningfully dismantle the GHG Pricing Mechanism.⁷⁷ In order to do so, Abbott’s Coalition has to capture a majority of the Senate in addition to the roughly 86 seats it has in the House of Representatives.⁷⁸ Because only 40 of the 76 Senate seats are contested this electoral cycle, however, it would be difficult for the Coalition to win a majority in the Senate.⁷⁹ Short of a majority, the Coalition will need support from other parties in order to repeal the Act.

Abbott has also threatened to call for a “double dissolution” should the Senate refuse to repeal the act.⁸⁰ A double dissolution would oust all members of Parliament from both houses, and require another national vote, this time with all the seats in both houses in contention. This complete turnover of both houses would present an opportunity for either of the major parties to gain a parliamentary majority, and thereby select the Prime Minister. The Green Party, aligned with Labor on the Act, vowed to fight repeal and called on Labor to do the same.⁸¹ Although the Green Party is a minority political force, occupying 9 of 76 senate seats, and 1 of 150 seats in the house prior to the recent election, its alliance with the Labor Party was a necessary component of the formation of Gillard’s Government.

A double dissolution would be a risky move for Abbott; only six have happened in Australian history, and two of those failed to return the sitting government to power.⁸² Adding to that risk is the fact that, although once wildly unpopular, the GHG Pricing Mechanism is gaining public support.⁸³ Indeed, of undecided voters, less than 20 percent want the Act repealed.⁸⁴ Should the Coalition pursue the double dissolution successfully, the earliest projected date for repeal would be early 2015.⁸⁵ This delay would mean that repeal would come just before the carbon price is projected to fall dramatically due to the beginning of the flexible price period and full linkage with the EU ETS.⁸⁶ Continued low prices in the EU ETS would likely further erode Abbott’s support among businesses, support which has already become insecure because some business groups are concerned that Abbott’s “Direct Action” policy would be more cumbersome to implement than the GHG Pricing Mechanism.⁸⁷ Given these issues, Bloomberg’s New Energy Finance predicted only a 32 percent chance that the GHG Pricing Mechanism will be repealed even before Rudd returned to leadership.⁸⁸

Abbott’s alternative for carbon reduction

Although Abbott has made his opposition to the GHG Pricing Mechanism clear, he has also proposed an alternative plan which seeks to reduce carbon emissions by five percent below 1990 levels by 2020.⁸⁹ Abbott’s “Direct Action Plan” creates a fund which will distribute \$3.2 billion over four years to support business and industry activities which reduce emissions.⁹⁰ The plan would not require businesses to reduce emissions, but would penalize businesses that increase emissions.⁹¹ Abbott’s own party and some business groups have already pushed back against the Direct Action Plan.⁹²

Accelerated transition to cap and trade

In the face of Abbott's criticism, Rudd announced in July 2013 a compromise approach that would speed up the transition from the carbon tax phase to the cap and trade scheme.⁹³ Rudd pledged to move the transition forward one year, from July 2015 to July 2014.⁹⁴ Doing so would likely reduce the carbon price significantly in Australia, starting in less than a year. While Abbott's priority appears to be scrapping the Act altogether in favor of his Direct Action Plan, if this is not possible, he still has the option of adopting Rudd's approach and speeding up transition to the cap and trade scheme. Given the uncertainty surrounding the future and form of the Act, it is difficult to predict how or when the recent elections will affect entities currently regulated under the Act.

APPENDIX 1

LIABLE ENTITIES PUBLIC INFORMATION DATABASE							
Organisation Name	Identifying Details	Surrendered Carbon Units	Surrendered Eligible International Emissions Units	Surrendered Australian Carbon Credit Units	Total Surrendered Eligible Emissions Units	Unit shortfalls	Unpaid unit shortfall charges
A.J. BUSH & SONS (MANUFACTURES) PTY LTD	94 000 058 453	43,244	0	0	43,244		
ACI OPERATIONS PTY LTD	94 004 230 326	336,455	0	0	336,455		
ACTEW DISTRIBUTION LTD	83 073 025 224	14,279	0	0	14,279		
ACTEW RETAIL LTD	23 074 371 207	148,344	0	0	148,344		
ADELAIDE BRIGHTON MANAGEMENT LTD	82 008 144 214	2,055,921	0	0	2,055,921		
AGL ACT RETAIL INVESTMENTS PTY LIMITED	53 093 631 586	148,344	0	0	148,344		
AGL ENERGY LIMITED	74 115 061 375	146,652	0	0	146,652		
AGL ENERGY SALES AND MARKETING LIMITED	18 076 092 067	447,189	0	0	447,189		
AGL ENERGY SERVICES PTY LTD	57 074 821 720	34,223	0	0	34,223		
AGL HP1 PTY LIMITED	86 080 429 901	4,174	0	0	4,174		
AGL HP2 PTY LIMITED	75 080 810 546	2,303	0	0	2,303		
AGL HP3 PTY LIMITED	22 080 735 815	1,838	0	0	1,838		
AGL POWER GENERATION PTY LTD	45 086 586 192						
AGL RETAIL ENERGY LIMITED	21 074 839 464	912,236	0	0	912,236		
AGL SALES (QUEENSLAND) PTY LTD	85 121 177 740	163,787	0	0	163,787		
AGL SALES PTY LTD	88 090 538 337	1,647,637	0	0	1,647,637		
AGL SOUTH AUSTRALIA PTY LTD	49 091 105 092	233,393	0	0	233,393		
AGL TORRENS ISLAND PTY LTD	67 081 074 197	1,034,683	0	0	1,034,683		
AGL WHOLESALE GAS LIMITED	26 072 948 504	23,851	0	0	23,851		
ALBURY CITY COUNCIL	92 965 474 349						

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ALCOA AUSTRALIA ROLLED PRODUCTS PTY LTD	50 069 853 229	65,536	0	0	65,536		
ALCOA OF AUSTRALIA LIMITED	93 004 879 298	4,646,004	0	0	4,646,004		
ALINTA CO-GENERATION (PINJARRA) PTY LTD	12 102 893 309	988,679	0	0	988,679		
ALINTA CO-GENERATION (WAGERUP) PTY LTD	62 111 280 614						
ALINTA ENERGY CEA PTY LTD	77 154 977 492	3,029,406	0	0	3,029,406		
ALINTA ENERGY RETAIL SALES PTY LTD	22 149 658 300	9,059	0	0	9,059		
ALINTA SALES PTY LTD	92 089 531 984	576,950	0	0	576,950		
ALLGAS ENERGY PTY LTD	52 009 656 446	34,012	0	0	34,012		
AMCOR PACKAGING (AUSTRALIA) PTY LTD	55 004 275 165	309,438	0	0	309,438		
ANGLO COAL (CAPCOAL MANAGEMENT) PTY LTD	73 010 037 564	993,018	0	0	993,018		
ANGLO COAL (DARTBROOK MANAGEMENT) PTY LTD	62 007 377 577	35,885	0	0	35,885		
ANGLO COAL (DAWSON MANAGEMENT) PTY LTD	15 006 746 701	150,551	0	0	150,551		
ANGLO COAL (DRAYTON MANAGEMENT) PTY LTD	67 002 028 257	180,484	0	0	180,484		
ANGLO COAL (FOXLEIGH MANAGEMENT) PTY LTD	27 089 726 492	43,535	0	0	43,535		
ANGLO COAL (MORANBAH NORTH MANAGEMENT) PTY LTD	14 069 603 587	313,682	0	0	313,682		
APA (SWQP) PTY LIMITED	67 066 656 219						
APA FACILITIES MANAGEMENT PTY LIMITED	76 140 898 424						

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APA GASNET AUSTRALIA (OPERATIONS) PTY LIMITED	65 083 009 278						
APACHE ENERGY LIMITED	39 009 301 964	634,489	0	0	634,489		
APSP PTY LTD	61 085 462 335	99,645	0	0	99,645		
APT FACILITY MANAGEMENT PTY LTD	91 124 754 365						
APT PETROLEUM PIPELINES PTY LTD	39 009 737 393						
ARROW (DAANDINE) PTY LTD	99 114 927 481	34,231	0	0	34,231		
ARROW (GENERATION) PTY. LTD.	12 114 927 490	97,819	0	0	97,819		
ARROW (SOUTHERN GENERATION) PTY LTD	51 128 813 490	432,427	0	0	432,427		
ARROW (TIPTON) PTY LTD	17 114 927 507	35,453	0	0	35,453		
ARROW CSG (ATP 364) PTY LTD	34 092 970 557	5,510	0	0	5,510		
ATCO AUSTRALIA PTY LTD	74 091 033 546						
ATCO GAS AUSTRALIA PTY LTD	90 089 531 975	78,208	0	0	78,208		
ATCO POWER AUSTRALIA (KARRATHA) PTY LTD	15 132 830 043	204,875	0	0	204,875		
AURORA ENERGY (TAMAR VALLEY) PTY LTD	29 123 391 613	502,371	0	0	502,371		
AURORA ENERGY PTY LTD	85 082 464 622	67,679	0	0	67,679		
AUSTRALIA PACIFIC LNG PTY LIMITED	68 001 646 331	22	0	0	22		
APA GASNET AUSTRALIA (OPERATIONS) PTY LIMITED	65 083 009 278						

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AUSTRALIAN CAPITAL TERRITORY	ACT NOWaste ACT Government, Territory and Municipal Services GPO Box 158 Canberra ACT 2601						
AUSTRALIAN CHAR PTY LTD	26 006 398 072						
AUSTRALIAN ENERGY MARKET OPERATOR LIMITED	94 072 010 327						
AUSTRALIAN GOLD REAGENTS PTY LTD	93 009 140 121						
AUSTRALIAN POWER AND GAS PTY LTD	26 118 609 813	212,259	0	0	212,259		
BARRICK (PLUTONIC) LIMITED	42 004 680 997	41,941	0	0	41,941		
BGC (AUSTRALIA) PTY LTD	62 005 736 005	45,287	0	0	45,287		
BHP BILLITON MINERALS PTY LTD	93 008 694 782	89,299	0	0	89,299		
BHP BILLITON MITSUI COAL PTY LTD	34 009 713 875	119,605	0	0	119,605		
BHP BILLITON NICKEL WEST PTY LTD	76 004 184 598	177,852	0	0	177,852		
BHP BILLITON OLYMPIC DAM CORPORATION PTY LTD	99 007 835 761						
BHP BILLITON PETROLEUM PTY LTD	97 006 918 832	451,121	0	0	451,121		
BHP BILLITON WORSLEY ALUMINA PTY LTD	58 008 905 155	1,654,499	0	0	1,654,499		
BIRLA NIFTY PTY LTD	19 074 145 636	59,906	0	0	59,906		
BLACKTOWN WASTE SERVICES PTY LTD	21 102 860 944						
BLUESCOPE STEEL LIMITED	16 000 011 058	4,657,034	0	0	4,657,034		

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BLUEWATERS POWER 1 PTY LTD	93 106 034 879	988,112	0	0	988,112		
BLUEWATERS POWER2 PTY LTD	57 122 896 968	1,074,177	0	0	1,074,177		
BM ALLIANCE COAL OPERATIONS PTY LTD	67 096 412 752	677,731	0	0	677,731		
BOC LIMITED	95 000 029 729						
BORAL LIMITED	13 008 421 761	1,408,932	0	0	1,408,932		
BP AUSTRALIA INVESTMENTS PTY LTD	66 102 991 551	985,309	0	45,341	1,030,650		
BPL MELBOURNE PTY LTD	49 115 955 541						
BRAEMAR POWER PROJECT PTY LTD	54 113 386 600	773	0	0	773		
BREEN HOLDINGS PTY LTD	57 000 039 225						
BRICKWORKS BUILDING PRODUCTS PTY LTD	63 119 059 513	85,567	0	4,500	90,067		
BRICKWORKS LTD	17 000 028 526						
BRISBANE CITY COUNCIL	72 002 765 795						
BULGA COAL MANAGEMENT PTY LTD	48 055 534 391	958,518	0	0	958,518		
C S ENERGY LIMITED	54 078 848 745	2,685,889	0	141,363	2,827,252		
C S ENERGY MICA CREEK PTY LTD	82 075 522 093	756,321	0	0	756,321		
CALEDON COAL PTY LTD	40 120 967 839	78,917	0	0	78,917		
CALLIDE ENERGY PTY. LTD.	86 082 468 746	1,676,107	0	0	1,676,107		
CALTEX AUSTRALIA LIMITED	40 004 201 307	1,329,193	0	25,884	1,355,077		
CARBOROUGH DOWNS COAL MANAGEMENT PTY LTD	15 108 803 461	487,656	0	0	487,656		
CEMENT AUSTRALIA HOLDINGS PTY LTD	99 001 085 561	1,903,707	0	0	1,903,707		

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CENTENNIAL ANGUS PLACE PTY LTD	87 101 508 945						
CENTENNIAL MANDALONG PTY LTD	74 101 508 892	881,927	0	0	881,927		
CENTENNIAL MANNERING PTY LTD	56 101 509 120	107,852	0	0	107,852		
CENTENNIAL MYUNA PTY LTD	95 101 508 981	222,161	0	0	222,161		
CENTENNIAL NEWSTAN PTY LTD	68 101 508 865	40,437	0	0	40,437		
CESSNOCK CITY COUNCIL	60 919 148 928						
CH4 PTY LTD	29 092 501 016	12,856	0	0	12,856		
CHARBON COAL PTY LTD	71 064 237 118						
CHEVRON AUSTRALIA PTY LTD	29 086 197 757	112,216	0	0	112,216		
CITIC NOMINEES PTY LTD	59 006 587 819	89,391	0	0	89,391		
CITY OF ARMADALE	79 863 269 538						
CITY OF BOROONDARA	83 441 314 965						
CITY OF DARWIN	11 503 313 301						
CITY OF KALGOORLIE-BOULDER	63 711 737 609						
CITY OF ROCKINGHAM	63 101 842 180						
CLARENCE VALLEY COUNCIL	85 864 095 684						
CNA BENGALLA PTY LIMITED	41 003 713 399	88,859	0	0	88,859		
CNA RESOURCES LIMITED	96 004 447 938	346,089	0	0	346,089		
COCKBURN CEMENT LIMITED	50 008 673 470						
COMMONWEALTH STEEL COMPANY PTY LTD	58 000 007 698	50,715	0	0	50,715		

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LIABLE ENTITIES PUBLIC INFORMATION DATABASE							
Organisation Name	Identifying Details	Surrendered Carbon Units	Surrendered Eligible International Emissions Units	Surrendered Australian Carbon Credit Units	Total Surrendered Eligible Emissions Units	Unit shortfalls	Unpaid unit shortfall charges
CONOCOPHILLIPS (03-12) PTY LTD	73 064 963 346						
CONOCOPHILLIPS PIPELINE AUSTRALIA PTY LTD	60 093 316 959	1,145,982	0	0	1,145,982		
COOGEE ENERGY PTY LTD	69 092 473 795	14,924	0	0	14,924		
COUNCIL OF THE CITY OF SHELLHARBOUR	78 392 627 134						
CRISTAL PIGMENT AUSTRALIA LTD	50 008 683 627	109,288	0	0	109,288		
CROWN MELBOURNE LIMITED	46 006 973 262						
CSBP LIMITED	81 008 668 371	525,862	0	0	525,862		
CSR LIMITED	90 000 001 276	195,498	0	10,289	205,787		
DALBY BIO-REFINERY LIMITED	69 101 796 436	17,345	0	0	17,345		
DARWIN LNG PTY LTD	48 085 130 981						
DBNGP (WA) TRANSMISSION PTY LTD	69 081 609 190	192,449	0	0	192,449		
DELHI PETROLEUM PTY. LTD.	65 007 854 686	2,163	0	0	2,163		
DELTA ELECTRICITY	67 139 819 642	13,306,932	0	0	13,306,932		
DENDROBIUM COAL PTY LTD	85 098 744 088	283,712	0	0	283,712		
DODO POWER & GAS PTY LTD	15 123 155 840	365	0	0	365		
DYNO NOBEL MORANBAH PTY LTD	63 115 650 649						
EAST AUSTRALIAN PIPELINE PTY LTD	33 064 629 009	37,736	0	0	37,736		
EASTERN ALUMINIUM PORTLAND PTY LTD	96 067 391 824	39,729	0	0	39,729		
EASTERN METROPOLITAN REGIONAL COUNCIL	89 631 866 056						
ECOGEN ENERGY PTY LTD	86 086 589 611	128,209	0	0	128,209		

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EDL CSM (NSW) PTY LTD	66 064 847 490	226,342	0	11,198	237,540		
EDL CSM (QLD) PTY LTD	48 098 224 269	59,117	0	3,100	62,217		
EDL NGD (NT) PTY LTD	28 065 496 577	145,990	0	7,600	153,590		
EDL PROJECTS (AUSTRALIA) PTY LTD	37 084 776 616	106,471	0	5,600	112,071		
ELECTRICITY GENERATION CORPORATION	58 673 830 106	5,458,589	0	0	5,458,589		
ELECTRICITY RETAIL CORPORATION	71 743 446 839	118,629	0	0	118,629		
ENDEAVOUR COAL PTY LTD	38 099 830 476	2,248,743	0	0	2,248,743		
ENERGEX LIMITED	40 078 849 055						
ENERGY BRIX AUSTRALIA CORPORATION PTY LTD	79 074 736 833	350,000	0	0	350,000		
ENERGYAUSTRALIA GAS STORAGE PTY LTD	71 079 089 311	50,089	0	0	50,089		
ENERGYAUSTRALIA HALLETT PTY LTD	42 120 665 643						
ENERGYAUSTRALIA PTY LTD	99 086 014 968	2,174,182	0	0	2,174,182		
ENERGYAUSTRALIA TALLAWARRA PTY LTD	69 081 074 142	635,717	0	0	635,717		
ENERGYAUSTRALIA YALLOURN PTY LTD	47 065 325 224	8,582,555	0	100,000	8,682,555		
ENI AUSTRALIA B.V.	18 092 812 023						
ENVESTRA LIMITED	19 078 551 685	289,155	0	0	289,155		
ENVIROGEN PTY LIMITED	95 088 169 135	67,462	0	0	67,462		
EPIC ENERGY SOUTH AUSTRALIA PTY LTD	54 068 599 815	26,313	0	0	26,313		
ERM POWER GENERATION PTY LTD	44 117 443 035	26,250	0	0	26,250		
ESPERANCE POWER STATION PTY LTD	24 086 409 949	50,000	0	0	50,000		

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ESSO AUSTRALIA RESOURCES PTY LTD	62 091 829 819	1,247,681	0	0	1,247,681		
FONTERRA AUSTRALIA PTY LTD	52 006 483 665	58,521	0	0	58,521		
FQM AUSTRALIA NICKEL PTY LTD	92 135 761 465	52,364	0	0	52,364		
GAS TRADING AUSTRALIA PTY LIMITED	94 128 382 374	15,916	0	0	15,916		
GEORGE WESTON FOODS LIMITED	45 008 429 632						
GIPPSLAND POWER PTY LTD	30 077 851 079	3,675,000	0	0	3,675,000		
GLEN EIRA CITY COUNCIL	65 952 882 314						
GLENORE COAL QUEENSLAND PTY LIMITED	69 098 156 702	1,573,110	0	0	1,573,110		
GOLD COAST CITY COUNCIL	84 858 548 460						
GOLDFIELDS GAS TRANSMISSION PTY LTD	87 004 273 241	40,740	0	0	40,740		
GOLDFIELDS POWER PTY LTD	81 062 186 243	93,599	0	0	93,599		
GOSFORD CITY COUNCIL	78 303 458 861						
GRANGE RESOURCES (TASMANIA) PTY LTD	30 073 634 581	87,692	0	0	87,692		
GREAT ENERGY ALLIANCE CORPORATION PTY LTD	69 105 266 028	13,723,513	0	647,746	14,371,259		
GREATER GEELONG CITY COUNCIL	18 374 210 672						
GRIFFITH CITY COUNCIL	81 274 100 792						
GUJARAT NRE COKING COAL LTD	28 111 244 896	0	0	0	0	234,800	\$7,020,520.00
GUJARAT NRE WONGA PTY LTD	77 111 928 762	0	0	0	0	45,380	\$1,356,862.00
H C EXTRACTIONS PTY LIMITED	70 002 945 655	12,297	0	0	12,297		
HAIL CREEK COAL PTY LTD	59 080 002 008	164,024	0	0	164,024		

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Organisation Name	Identifying Details	Surrendered Carbon Units	Surrendered Eligible International Emissions Units	Surrendered Australian Carbon Credit Units	Total Surrendered Eligible Emissions Units	Unit shortfalls	Unpaid unit shortfall charges
HANSON LANDFILL SERVICES PTY LTD	59 006 299 832						
HONAN HOLDINGS PTY LTD	31 000 392 727	228,547	0	0	228,547		
HRL LIMITED	89 061 930 756	118,000	0	0	118,000		
HUME CITY COUNCIL	14 854 354 856						
HUNTER VALLEY ENERGY COAL PTY LTD	39 062 894 464	60,000	0	0	60,000		
HYDRO ALUMINIUM KURRI KURRI PTY LTD	55 093 266 221						
IDEMITSU AUSTRALIA RESOURCES PTY LTD	45 010 236 272						
IG POWER (CALLIDE) LTD	53 082 413 885	1,646,759	0	0	1,646,759		
ILLAWARRA COKE COMPANY PTY LTD	85 000 009 807	89,771	0	0	89,771		
ILUKA MIDWEST LIMITED	14 008 763 666	269,503	0	0	269,503		
ILUKA RESOURCES LIMITED	34 008 675 018	4,902	0	0	4,902		
INCITEC PIVOT LIMITED	42 004 080 264	725,918	0	38,206	764,124		
INTEGRA COAL OPERATIONS PTY LTD	96 118 030 998	562,898	0	0	562,898		
IPM (KWINANA) PTY LTD	93 067 541 655	341,550	0	0	341,550		
IPM AUSTRALIA LIMITED	87 055 563 785	3,825,000	0	0	3,825,000		
IPOWER 2 PTY LTD	24 070 374 293	101,879	0	0	101,879		
IPOWER PTY LTD	111 267 228	101,879	0	0	101,879		
ISAAC PLAINS COAL MANAGEMENT PTY LTD	76 114 277 315	36,864	0	0	36,864		
JBS AUSTRALIA PTY LTD	14 011 062 338	43,208	0	0	43,208		
JELLINBAH GROUP PTY LTD	54 010 754 793	61,110	0	0	61,110		

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JEMENA EASTERN GAS PIPELINE (1) PTY LTD	15 068 570 847	38,729	0	0	38,729		
JEMENA EASTERN GAS PIPELINE (2) PTY LTD	77 006 919 115	38,729	0	0	38,729		
JEMENA GAS NETWORKS (NSW) LTD	87 003 004 322	280,964	0	0	280,964		
JEMENA NETWORKS (ACT) PTY LTD	240 085 52 663	14,279	0	0	14,279		
JEMENA QUEENSLAND GAS PIPELINE (1) PTY LTD	97 083 050 284	35,982	0	0	35,982		
KESTREL COAL PTY LTD	42 079 044 689	138,131	0	0	138,131		
KILCOY PASTORAL COMPANY LIMITED	89 009 671 112						
KIMBERLY-CLARK AUSTRALIA PTY LTD	65 000 032 333	36,109	0	0	36,109		
KIMBRIKI ENVIRONMENTAL ENTERPRISES PTY LTD	65 136 789 261						
KOGAN CREEK POWER STATION PTY LTD	82 088 229 832	2,837,570	0	25,558	2,863,128		
LA TROBE UNIVERSITY	64 804 735 113						
LAKE MACQUARIE CITY COUNCIL	81 065 027 868						
LAKECOAL PTY LTD	094 084 787	148,905	0	0	148,905		
LAUNCESTON CITY COUNCIL	73 149 070 625						
LIDDELL COAL OPERATIONS PTY LTD	40 058 857 882	51,671	0	0	51,671		
LOGAN CITY COUNCIL	21 627 796 435						
LUMO ENERGY (NSW) PTY LTD	92 121 155 011	3,484	0	0	3,484		
LUMO ENERGY AUSTRALIA PTY LTD	69 100 528 327	358,417	0	0	358,417		
MACKAY REGIONAL COUNCIL	56 240 712 069						

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MACKAY SUGAR LIMITED	12 057 463 671	57,757	0	0	57,757		
MACQUARIE GENERATION	18 402 904 344	15,939,762	0	48,953	15,988,715		
MAITLAND CITY COUNCIL	11 596 310 805						
MARANOVA REGIONAL COUNCIL	99 324 089 164	598	0	0	598		
MARUBENI ALUMINIUM AUSTRALIA PTY LTD	60 056 598 871	89,391	0	0	89,391		
MELBOURNE WATER CORPORATION	81 945 386 953	140,000	0	0	140,000		
METROPOLITAN COLLIERIES PTY LTD	91 003 135 635	230,229	0	0	230,229		
MIDDLEMOUNT COAL PTY LTD	49 122 348 412						
MIDWEST VANADIUM PTY LTD	65 113 874 712						
MILLENNIUM COAL PTY LTD	21 089 566 021	33,149	0	0	33,149		
MILLMERRAN OPERATING COMPANY PTY LTD	68 083 536 181	4,432,001	0	0	4,432,001		
MINDARIE REGIONAL COUNCIL	17 015 003 687						
MITSUI E&P AUSTRALIA PTY LIMITED	45 108 437 529	89,566	0	0	89,566		
MOBIL REFINING AUSTRALIA PTY LTD	48 004 300 163	498,356	0	0	498,356		
MONASH CITY COUNCIL	23 118 071 457						
MORETON BAY REGIONAL COUNCIL	92 967 232 136						
MOUNT ISA MINES LIMITED	87 009 661 447	529	0	0	529		
MOUNT THORLEY OPERATIONS PTY LIMITED	47 000 013 249	34,542	0	0	34,542		
MT OWEN PTY LIMITED	83 003 827 361	69,303	0	0	69,303		
MULTINET GAS (DB NO. 2) PTY LTD	57 086 230 122	203,642	0	0	203,642		

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MURRAY GOULBURN CO-OPERATIVE CO. LIMITED	23 004 277 089	62,580	0	0	62,580		
MURRIN MURRIN OPERATIONS PTY LTD	43 076 717 505	346,419	0	0	346,419		
N.T. GAS DISTRIBUTION PTY. LIMITED	34 071 741 618	1,047	0	0	1,047		
NARRABRI COAL OPERATIONS PTY LTD	15 129 850 139	171,268	0	0	171,268		
NATIONAL POWER AUSTRALIA INVESTMENTS LIMITED	51 075 257 537	13,269,683	0	43,169	13,312,852		
NEW ACLAND COAL PTY. LTD.	90 081 022 380						
NEWCASTLE CITY COUNCIL	25 242 068 129						
NEWCREST MINING LIMITED	20 005 683 625	301,343	0	0	301,343		
NEWGEN POWER KWINANA PTY LTD	52 116 827 546	519,314	0	0	519,314		
NEWMONT AUSTRALIA PTY LTD	86 009 295 765	42,171	0	2,219	44,390		
NORSKE SKOG PAPER MILLS (AUSTRALIA) LIMITED	84 009 477 132	162,979	0	0	162,979		
NORTH QUEENSLAND MERCHANT PTY LTD	63 126 648 851	128,288	0	0	128,288		
NRG GLADSTONE OPERATING SERVICES PTY LTD	90 061 519 275	4,848,492	0	0	4,848,492		
NUBRIK PTY LTD	59 004 028 559	26,254	0	1,000	27,254		
NYRSTAR HOBART PTY LTD	49 124 818 113						
NYRSTAR PORT PIRIE PTY LTD	31 008 046 428	236,177	0	0	236,177		
OAKEY ABATTOIR PTY. LTD.	57 009 677 598						
OCEANIC COAL AUSTRALIA LIMITED	39 003 856 782	199,450	0	0	199,450		

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ONESTEEL MANUFACTURING PTY LTD	42 004 651 325	1,826,605	0	0	1,826,605		
ONESTEEL NSW PTY LTD	59 003 312 892	39,896	0	0	39,896		
ORICA AUSTRALIA PTY LTD	99 004 117 828	1,132,279	0	0	1,132,279		
ORICA LIMITED	24 004 145 868						
ORIGIN ENERGY (VIC) PTY LTD	11 086 013 283	1,085,360	0	0	1,085,360		
ORIGIN ENERGY ELECTRICITY LIMITED	33 071 052 287	8,697,742	0	0	8,697,742		
ORIGIN ENERGY LPG LIMITED	77 000 508 369	404,406	0	0	404,406		
ORIGIN ENERGY RESOURCES LIMITED	66 007 845 338	577,222	0	0	577,222		
ORIGIN ENERGY RETAIL LIMITED	22 078 868 425	485,583	0	0	485,583		
ORIGIN ENERGY SWC LIMITED	48 079 764 391	228,743	0	0	228,743		
ORIGIN ENERGY URANQUINTY POWER PTY LTD	26 120 384 938	80,451	0	0	80,451		
OSBORNE COGENERATION PTY LTD	89 072 027 331	449,851	0	0	449,851		
PAPER AUSTRALIA PTY LTD	63 061 583 533	294,902	0	0	294,902		
PEABODY (BOWEN) PTY LTD	50 010 879 526	776,225	0	0	776,225		
PEABODY (BURTON COAL) PTY LTD	63 077 679 513						
PEABODY (WILKIE CREEK) PTY LTD	93 007 683 454	38,923	0	0	38,923		
PEABODY ENERGY AUSTRALIA PCI (C&M MANAGEMENT) PTY LTD	65 077 890 932	90,669	0	0	90,669		
PELICAN POINT POWER LIMITED	11 086 411 814	798,899	0	0	798,899		
PENRICE SODA PRODUCTS PTY LTD	62 008 206 942	4,523	0	0	4,523	66,032	\$1,974,356.80
PENRITH WASTE SERVICES PTY LTD	19 003 960 745						

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PERTH ENERGY PTY LTD	39 087 386 445	3,297	0	0	3,297		
PILBARA IRON PTY LTD	75 107 216 535	401,501	0	0	401,501		
PORT MACQUARIE-HASTINGS COUNCIL	11 236 901 601						
PORT STEPHENS WASTE MANAGEMENT GROUP PTY LTD	34 071 096 421						
POWER AND WATER CORPORATION	15 947 352 360	670,767	0	0	670,767		
PREMIER POWER SALES PTY LTD	33 065 618 019	3,024	0	0	3,024		
PTTEP AUSTRALIA PERTH PTY LTD	74 134 686 525						
QENOS PTY LTD	62 054 196 771	612,607	0	0	612,607		
QGC PTY LTD	11 089 642 553	249,532	0	0	249,532		
QGC SALES QLD PTY LTD	80 120 323 588	214,017	0	0	214,017		
QUEENSLAND ALUMINA LIMITED	98 009 725 044	2,205,094	0	0	2,205,094		
QUEENSLAND NICKEL PTY LTD	85 009 842 068	493,205	0	0	493,205	206,436	\$6,172,436.40
QUEENSLAND NITRATES PTY LTD	63 079 889 268	147,283	0	0	147,283		
RATCH-AUSTRALIA CORPORATION LIMITED	31 106 617 332	95,302	0	0	95,302		
RAVENSWORTH OPERATIONS PTY LTD	12 098 937 761						
RED ENERGY PTY LTD	60 107 479 372	197,892	0	0	197,892		
REDBANK PROJECT PTY LTD	34 075 222 561	820,757	0	0	820,757		
REGIONAL POWER CORPORATION	57 955 011 697	2,481	0	0	2,481		
REMONDIS AUSTRALIA PTY LTD	95 002 429 781						
RESOURCE PACIFIC LIMITED	65 106 177 708	404,275	0	0	404,275		

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RIO TINTO ALUMINIUM (BELL BAY) LIMITED	91 009 483 201	221,540	0	0	221,540		
RIO TINTO ALUMINIUM LIMITED	51 009 679 127	779,142	0	0	779,142		
RIO TINTO COAL (NSW) PTY LTD	44 075 612 216	128,186	0	0	128,186		
RIO TINTO COAL AUSTRALIA PTY LTD	74 010 542 140	74,867	0	0	74,867		
ROCKHAMPTON REGIONAL COUNCIL	59 923 523 766						
RTA YARWUN PTY LTD	73 137 266 301	860,029	0	0	860,029		
SANTOS AUSTRALIAN HYDROCARBONS PTY LTD	83 010 850 487	112	0	0	112		
SANTOS DIRECT PTY LTD	62 108 846 288						
SANTOS LIMITED	80 007 550 923	2,532,472	0	0	2,532,472		
SANTOS PETROLEUM PTY LTD	95 000 146 369	1,745	0	0	1,745		
SANTOS QNT (NO.1) PTY LTD	54 083 077 221						
SANTOS QNT PTY LTD	33 083 077 196	5,899	0	0	5,899		
SCA HYGIENE AUSTRALASIA PTY LTD	62 004 191 324	33,333	0	0	33,333		
SHELL REFINING (AUSTRALIA) PTY LTD	46 004 303 842	764,789	0	0	764,789		
SIBELCO ASIA PACIFIC PTY LTD	70 092 916 811	354,899	0	0	354,899		
SIMCOA OPERATIONS PTY LTD	42 009 064 653						
SIMPLOT AUSTRALIA PTY LTD	98 070 579 609	36,887	0	0	36,887		
SITA AUSTRALIA PTY LTD	70 002 902 650						
SMITHFIELD INVESTORS NO. 1 PTY LTD	13 062 386 850	360,869	0	0	360,869		
SNOWY HYDRO LIMITED	17 090 574 431	4,977	0	0	4,977		

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SOJITZ MINERVA MINING PTY LTD	35 108 510 309	35,778	0	0	35,778		
SONOMA MINE MANAGEMENT PTY LTD	96 124 677 443	67,214	0	0	67,214		
SOUTH AUSTRALIAN WATER CORPORATION	69 336 525 019						
SOUTHERN CROSS FERTILISERS PTY LTD	30 004 936 850						
SOUTHERN REGION WASTE RESOURCE AUTHORITY	37 443 975 085						
SPI NETWORKS (GAS) PTY LTD	43 086 015 036	104,830	0	0	104,830		
ST BARBARA LIMITED	36 009 165 066	27,800	0	0	27,800		
STANWELL CORPORATION LIMITED	37 078 848 674	10,414,681	0	541,399	10,956,080		
STATE TRANSIT AUTHORITY OF NSW	51 750 635 629						
STONNINGTON CITY COUNCIL	67 688 032 530						
SUGAR AUSTRALIA PTY LIMITED	82 081 245 169	4,224	0	0	4,224		
SUNSHINE COAST REGIONAL COUNCIL	37 876 973 913						
SYNTECH RESOURCES PTY LTD	67 095 102 971						
TAHMOOR COAL PTY LTD	97 076 663 968	1,004,858	0	0	1,004,858		
TAMWORTH REGIONAL COUNCIL	52 631 074 450						
TAS GAS RETAIL PTY LTD	90 110 370 726	52,305	0	0	52,305		
TASMANIAN ELECTRO METALLURGICAL COMPANY PTY LTD	23 004 456 035	268,169	0	0	268,169		
TATURA MILK INDUSTRIES LIMITED	66 006 603 970	28,591	0	0	28,591		
TEC DESERT NO.2 PTY LTD	13 084 953 088						

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TEC DESERT PTY LTD	47 084 695 661						
TEYS AUSTRALIA BEENLEIGH PTY LTD	97 009 672 459						
TEYS AUSTRALIA MEAT GROUP PTY LTD	65 065 093 709	29,996	0	0	29,996		
THALES AUSTRALIA LIMITED	66 008 642 751						
THE AUSTRAL BRICK CO PTY LTD	52 000 005 550						
THE AUSTRALIAN STEEL COMPANY (OPERATIONS) PTY LTD	89 069 426 955	70,929	0	0	70,929		
THE GRIFFIN COAL MINING COMPANY PTY LTD	16 008 667 285						
The Trustee for SOUTHERN PAPER CONVERTERS TRUST	49 984 541 896	124,232	0	0	124,232		
The Trustee for THE LACHLAN A KENNETT FAMILY TRUST	68 835 612 007						
The Trustee for THE MADDINGLEY MINE TRUST	63 604 564 597						
The Trustee for THE PATON UNIT TRUST	90 613 374 004						
THE WALLERAWANG COLLIERIES LIMITED	39 000 001 436						
THIESS PTY LTD	87 010 221 486						
THIESS SERVICES PTY LTD	69 010 725 247						
TOMAGO ALUMINIUM COMPANY PTY LTD	68 001 862 228	758,686	0	0	758,686		
TOOWOOMBA REGIONAL COUNCIL	99 788 305 360						
TOWNSVILLE CITY COUNCIL	44 741 992 072						
TOYOTA MOTOR CORPORATION AUSTRALIA LIMITED	64 009 686 097						

APPENDIX 1

LIABLE ENTITIES PUBLIC INFORMATION DATABASE							
Organisation Name	Identifying Details	Surrendered Carbon Units	Surrendered Eligible International Emissions Units	Surrendered Australian Carbon Credit Units	Total Surrendered Eligible Emissions Units	Unit shortfalls	Unpaid unit shortfall charges
TRANSALTA ENERGY (AUSTRALIA) PTY LTD	40 062 135 844	508,451	0	0	508,451		
TRANSPACIFIC INDUSTRIES PTY. LTD.	40 010 745 383						
TRONOX MANAGEMENT PTY LTD	59 009 343 364	371,176	0	0	371,176		
ULAN COAL MINES LIMITED	80 000 189 248	54,176	0	0	54,176		
UNITED COLLIERIES PTY LTD	67 001 990 209	166,700	0	0	166,700		
VAMGAS PTY LTD	76 006 245 110	700	0	0	700		
VEOLIA ENVIRONMENTAL SERVICES (AUSTRALIA) PTY LTD	20 051 316 584						
VERMILION OIL & GAS AUSTRALIA PTY LTD	29 113 023 591	37,369	0	0	37,369		
VISY PULP AND PAPER PTY LTD	30 086 513 144	38,126	0	0	38,126		
WAGGA WAGGA CITY COUNCIL	56 044 159 537						
WAMBO COAL PTY LTD	13 000 668 057	639,377	0	0	639,377		
WASTE ASSETS MANAGEMENT CORPORATION	56 784 733 957						
WESFARMERS CURRAGH PTY LTD	90 009 362 565	167,289	0	0	167,289		
WESFARMERS GAS LIMITED	63 008 795 471						
WESFARMERS LPG PTY LTD	32 009 214 831	60,041	0	0	60,041		
WESPINE INDUSTRIES PTY LTD	88 052 954 337						
WEST AUSTRALIAN LANDFILL SERVICES PTY LTD	84 051 060 890						
WESTERN DOWNS REGIONAL COUNCIL	91 232 587 651	4,332	0	0	4,332		
WESTSIDE CORPORATION LIMITED	74 117 145 516						

APPENDIX 1

LIABLE ENTITIES PUBLIC INFORMATION DATABASE							
Organisation Name	Identifying Details	Surrendered Carbon Units	Surrendered Eligible International Emissions Units	Surrendered Australian Carbon Credit Units	Total Surrendered Eligible Emissions Units	Unit shortfalls	Unpaid unit shortfall charges
WHITEHORSE CITY COUNCIL	39 549 568 822						
WILMAR SUGAR REFINING INVESTMENTS PTY LTD	69 054 982 071	67,524	0	0	67,524		
WILPINJONG COAL PTY LTD	87 104 594 694						
WOLLONGONG CITY COUNCIL	63 139 525 939						
WOODSIDE BURRUP PTY LTD	20 120 237 416	891,116	0	0	891,116		
WOODSIDE ENERGY LTD	63 005 482 986	5,735,954	0	0	5,735,954		
WYNDHAM CITY COUNCIL	38 393 903 860						
XSTRATA QUEENSLAND LIMITED	69 009 814 019	364,906	0	0	364,906		
YANCOAL AUSTRALIA LTD	82 111 859 119	378,139	0	0	378,139		
YARA PILBARA FERTILISERS PTY LTD	74 095 441 151	1,317,629	0	0	1,317,629		
YOLARNO PTY LTD	95 002 255 183						

APPENDIX 2

For the Australian Government's authoritative list of emissions-intensive trade-exposed activities, please see the Australian Government's [Clean Energy Regulator](http://www.cleanenergyregulator.gov.au/Carbon-Pricing-Mechanism/Industry-Assistance/jobs-and-competitiveness-program/emissions-intensive-trade-exposed-activities/Pages/default.aspx) (<http://www.cleanenergyregulator.gov.au/Carbon-Pricing-Mechanism/Industry-Assistance/jobs-and-competitiveness-program/emissions-intensive-trade-exposed-activities/Pages/default.aspx>)

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