



Reporting guide

The *Competition and Consumer (Gas Market Code) Regulations 2023* (the Code) commenced on 11 July 2023. The Code's purpose is to facilitate a well-functioning domestic wholesale gas market with adequate gas supply at reasonable prices and on reasonable terms for both suppliers and buyers.

Part 6 of the Code requires suppliers to make and keep records of certain details, report certain information to the ACCC and publish certain information on their websites. The ACCC may also publish certain information.

This guide provides information in relation to:

- timing of reporting and publication requirements under the Code
- content of the record keeping, reporting and publication requirements under the Code
- the form in which certain records or information must be kept, published or reported
- where information should be submitted for the purpose of the requirements to report to the ACCC.

In accordance with its functions under Part 6 of the Code, the ACCC has now made determinations under section 33(3), 34(3), 34(7) and 35(3) of the Code: the *Competition and Consumer (Gas Market Code) (Subsections 33(3), 34(3), 34(7) and 35(3)) Determinations 2023* (the determinations). These determinations are effective from 1 April 2024 and impose additional obligations on covered suppliers in respect of their record keeping, publishing and reporting obligations under the Part 6 of the Code.

The ACCC has also approved in writing the form in which certain records or information must be kept, published or reported to the ACCC. For copies of forms and templates referred to below, please see the ACCC's website at: <https://www.accc.gov.au/business/industry-codes/gas-market-code>.

The ACCC welcomes feedback in relation to the relevant approved forms.

The ACCC has published Compliance and Enforcement Guidelines on the Gas Market Code with more details around the requirements of Part 6. The Guidelines can be found at: <https://www.accc.gov.au/about-us/publications/compliance-and-enforcement-guidelines-on-the-gas-market-code>.

This guide does not constitute legal advice. Suppliers should refer to the Code and the determinations to ensure they comply with their obligations and may need to seek their own legal advice about their particular circumstances.

Provisions	Timing	Additional content & form	Submission	Current status as at 5 March 2024
33 Record keeping by supplier		<p>The ACCC has made a determination under section 33(3) specifying additional details that must be recorded. Records specified in the determination must be kept for a period of 6 years.</p> <p>The ACCC has approved the form in which records required to be kept under subsection 33(2)(m) are to be made.</p>	N/A	<p>Determination: The ACCC has published its determination in accordance with section 33(3) following consultation with stakeholders. The obligation to keep records in respect of these additional details is effective from 1 April 2024.</p> <p>Form: The ACCC has approved a form in which the details mentioned in subsection 33(2)(m) of the Code must be kept. These details must be kept in a form that is capable of being transposed into the ACCC's Section 33 workbook template.</p> <p>The ACCC has not approved a particular form in which the details set out in subsections 33(2)(a) – (l) must be kept. These records are required to be made in writing.</p>

Provisions	Timing	Additional content & form	Submission	Current status as at 5 March 2024
<p>34 Supplier to publish information relating to available gas, etc.</p>	<p>Supplier to publish information relating to available gas for the following 24 month period.</p> <p>The ACCC has made a determination under subsection 34(3) setting out the timing for publication. For the purposes of paragraph 34(2)(b), a covered supplier must publish the relevant information under section 34, as soon as practicable, after:</p> <ul style="list-style-type: none"> ▪ 1 April each year; ▪ 1 October each year. <p>Under section 34, the ACCC expects suppliers to publish updated information twice a year. Suppliers may wish to publish updated information more regularly.</p>	<p>The ACCC has made a determination under subsection 34(7) specifying additional kinds of information to be published.</p> <p>The Code requires that the information relating to available gas must be published in a legible and prominent way on the supplier’s website.</p> <p>The ACCC has approved the form in which information is to be published for the purposes of section 34.</p>	N/A	<p>Determination: The ACCC has published its determination under subsection 34(3) setting out the timing for reporting in regard to section 34 and its determination under 34(7) setting out additional information required to be published under section 34, following consultation with stakeholders. These determinations are effective from 1 April 2024.</p> <p>Form: In accordance with section 34(10) the ACCC has approved the form in which this information is to be published.</p>

Provisions	Timing	Additional content & form	Submission	Current status as at 5 March 2024
<p>35 Supplier to report information to Commission— information relating to available gas, etc.</p>	<p>Reporting to take place consistent with the timing under section 34.</p> <p>The ACCC has made a determination under subsection 35(3) setting out the timing for reporting.</p> <p>For the purposes of paragraph 35(2)(b), a covered supplier must report the relevant information, as soon as practicable, after</p> <ul style="list-style-type: none"> ▪ 1 April in each year; ▪ 1 October in each year. <p>The ACCC therefore expects covered suppliers to report information twice a year.</p>	<p>The ACCC has not issued a determination under subsection 35(7).</p> <p>The ACCC has approved the form in which this information is to be reported.</p>	<p>Submit the completed form marked to the attention of Gas Code – Gas Markets Branch electronically to gascode@acc.gov.au.</p> <p>Note: When submitting a notice in accordance with section 35(10), the ACCC encourages parties to ensure it includes:</p> <ul style="list-style-type: none"> - a signed statement by a competent officer of the supplier certifying the information being reported; - the supplier’s company name, ABN or ACN, if available; and - the URL for the webpage where the form of information in section 34 is published. 	<p>Determination: The ACCC has published its determination under section 35(3) setting out the timing for reporting in regard to section 35 following consultation with stakeholders.</p> <p>The ACCC is not intending to issue a determination in regard to section 35(7) at this stage.</p> <p>Form: In accordance with section 35(10) the ACCC has approved the form for this information to be published.</p> <p>Submission: via the ACCC’s Gas Code Inbox</p>

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<p>36 Supplier to report information to Commission—gas EOs</p>	<p>Date EOI issued by supplier</p> <p>Under section 36(1) covered suppliers who issue a gas EOI are required to give to the ACCC a notice in writing setting out the date on which the supplier issued the gas EOI, within 3 business days after issuing the gas EOI.</p> <p>Further reporting to the ACCC</p> <p>Under section 36(2)(c), the ACCC may make a determination setting out the timing for further reporting. If a determination has not been made, reporting of the issued EOI is not required.</p>	<p>Under section 36(2)(c), the ACCC may also make a determination under subsection 36(3) setting out the timing for further reporting where a supplier issues a gas EOI.</p> <p>The ACCC has not made a determination under subsection 36(2)(c) at this time.</p>	<p>Submit the s36(1) notice marked to the attention of Gas Code – Gas Markets Branch electronically to gascodeeoireporting@accc.gov.au.</p> <p>Note: When submitting a notice in accordance with section 36(1), the ACCC encourages parties to ensure it includes:</p> <ul style="list-style-type: none"> - a signed statement by a competent officer of the supplier certifying the information being reported; - the supplier’s company name and ABN or ACN, if available; and - the URL for the webpage where the EOs are published. 	<p>Determination: The ACCC is not intending to issue a determination in regard to section 36(2)(c) at this time.</p> <p>Submission: via the ACCC’s Gas Code EOI Reporting inbox.</p>

Provisions	Timing	Additional content & form	Submission	Current status as at 5 March 2024
37 Supplier to report information to Commission—gas initial offers and gas final offers	The ACCC may make a determination setting out the timing for reporting. If a determination has not been made, reporting of this information is not required.	N/A	N/A	Determination: The ACCC is not intending to make a determination in regard to section 37 at this time.
38 Supplier to report information to Commission—agreements to supply regulated gas	The ACCC may make a determination setting out the timing for reporting. If a determination has not been made, reporting of this information is not required.	N/A	N/A	Determination: The ACCC is not intending to make a determination in regard to section 38 at this time.
39 Supplier to report information to Commission—conditional Ministerial exemptions	Covered suppliers specified in a conditional Ministerial exemption subject to conditions are required to report the relevant information as soon as practicable after:	No approved ACCC form applies for this reporting requirement.	Submission: Submit the completed notice (and any supporting material) marked to the attention of Gas Code – Gas Markets Branch electronically to gascodes@acc.gov.au .	The ACCC is currently working with exempted suppliers on their reporting requirements. Submission: via the ACCC’s Gas Code Inbox

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	<ul style="list-style-type: none"> ▪ the period of 3 months beginning on the day the conditional Ministerial exemption was granted; ▪ if the conditional Ministerial exemption was in force at a time in a subsequent period of 3 months that: <ul style="list-style-type: none"> (i) started immediately after the end of the period mentioned above, or (ii) started immediately after the end of the period mentioned above, or the end of a period covered by a previous operation of this subparagraph, that subsequent period of 3 months. 		<p>Note: When submitting a notice in accordance with this section, the ACCC encourages parties to ensure that it includes:</p> <ul style="list-style-type: none"> - a signed statement by a competent officer of the supplier that the notice is provided for the purposes of section 39; and - the supplier's company name and ABN or ACN, if available. 	

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<p>40 Supplier to report information to Commission—retailers</p>	<p>A covered supplier is required to report information within 3 business days immediately after the end of the transition period where any of the following circumstances applies:</p> <ul style="list-style-type: none"> • the supplier was a retailer; • the supplier commenced being a retailer; or • the supplier ceased to be a retailer. 	<p>The ACCC may make a determination under section 40(6) specifying further kinds of information to be reported.</p> <p>The ACCC has not made a determination under section 40(6) at this time.</p> <p>The ACCC has approved the form in which this information is to be reported.</p>	<p>Submission: Submit the completed form (and any supporting material) marked to the attention of Gas Code – Gas Markets Branch electronically to gascode@accc.gov.au.</p> <p>Note: When submitting a notice in accordance with this section, the ACCC encourages parties to ensure it includes:</p> <ul style="list-style-type: none"> - a signed statement by a competent officer of the supplier certifying the information being reported; and - the supplier’s company name, ABN or ACN, if available. 	<p>Determination: The ACCC is not intending to make a determination under section 40(6) at this time.</p> <p>Form: In accordance with section 40(9) the ACCC has approved the form for this information to be reported.</p> <p>Submission: via the ACCC’s Gas Code Inbox</p>

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<p>41 Supplier to report information to Commission—small suppliers</p>	<p>Status information for suppliers eligible for the small supplier deemed exemption</p> <p>Provision of required information to the ACCC by:</p> <ul style="list-style-type: none"> for suppliers who began producing less than 100 petajoules of regulated gas before commencement of the Code – before 23 December 2023 for other suppliers – on or before the third business day after the first calendar year in which they began producing less than 100 petajoules of regulated gas. 	<p>The ACCC may make a determination under section 41(3) specifying additional kinds of status information to be reported. The ACCC has not made a determination under section 41(3) at this time.</p> <p>The ACCC has approved the form in which this information is to be reported.</p>	<p>Submit the completed form/s (and any supporting material) marked to the attention of Gas Code – Gas Markets Branch electronically to gascode@accc.gov.au.</p> <p>Note: When submitting a notice in accordance with this section, the ACCC encourages parties to ensure it includes:</p> <ul style="list-style-type: none"> a signed statement by a competent officer of the supplier certifying the information being reported; and the supplier’s company name and ABN or ACN, if available. 	<p>Determination: The ACCC is not intending to make a determination under section 41(3) at this time.</p> <p>Form:</p> <ul style="list-style-type: none"> Status information In accordance with section 41(11) the ACCC has approved the form for a notice required to be provided to the Commission under section 41(1). Potential export sale In accordance with section 41(11) the ACCC has approved the form for a notice required to be provided to the Commission under section 41(6). Export sale agreement In accordance with section 41(11) the ACCC has approved the form for a notice required to be provided to the Commission under section 41(7). <p>Submission: via the ACCC’s Gas Code Inbox</p>

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	<p>Potential export sale</p> <p>Provision of required information on or before the third business day after the calendar year following the most recent calendar year in which the amount of counted gas was produced.</p>			
	<p>Export sale agreement</p> <p>Provision of required information on or before the third business day after the calendar year following the most recent calendar year in which the amount of counted gas was produced.</p>			

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44 Joint ventures—specified person to publish or report	Where a covered supplier carries on a joint venture which is or includes gas market conduct, any of persons who carry on the joint venture may notify the Commission in writing at any time.	<p>The notification must be in writing and the notice should state the specified period for which it has effect.</p> <p>No approved ACCC form applies for this notification.</p>	<p>Submit any notice marked to the attention of Gas Code – Gas Markets Branch electronically to gascode@accc.gov.au.</p> <p>Note: When submitting a notification in accordance with this section, the ACCC encourages parties to ensure it includes:</p> <ul style="list-style-type: none"> - a signed statement by a competent officer of the supplier of the person submitting the notification certifying the notification; and - for each specified covered supplier, the supplier’s company name and ABN or ACN, if available 	Submission: via the ACCC’s Gas Code Inbox