

NGER - Northmore Gordon

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Details:

Home › Glossary › NGER

NGER

NGER stands for the National Greenhouse and Energy Reporting Scheme, an Australian reporting framework that establishes facility and corporate thresholds for greenhouse gas emissions and energy reporting. It is administered by the Clean Energy Regulator (CER) and requires eligible organizations to report their detailed energy consumption and emissions data annually by 31 October.

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What does NGER stand for?

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What are the NGER facility and corporate thresholds?

The NGER facility threshold is 25,000 tonnes CO₂-e of scope 1 and 2 emissions, or 100 TJ of energy produced or consumed. The NGER corporate-group threshold is 50,000 tonnes CO₂-e or 200 TJ of energy respectively. These are screening facts used to assess whether an organization or facility must report. Any applicable threshold can matter, and corporate structure, operational control and reporting period are essential to the assessment.

How does NGER differ from the Safeguard Mechanism and sustainability reporting?

NGER, the Safeguard Mechanism and sustainability reporting are separate Australian reporting regimes with different thresholds and assessment methodologies. The Safeguard Mechanism covers facilities exceeding 100,000 tonnes CO₂-e of covered emissions per year. Sustainability reporting is linked to Chapter 2M financial-reporting obligations with entity and financial-year applicability tests set by ASIC. These tests should not be collapsed into one threshold or checklist; use shared underlying data but document how each reporting output is constructed.

What data inputs are needed to assess NGER obligations?

To assess NGER obligations, you need to establish the legal entities and controlled group, facility ownership and operational control, energy produced, consumed and purchased, emissions by source

and scope, financial year and reporting period, and the methods and factors supporting your calculations. We help clients identify these data inputs, prepare applicability memos and develop a data map with separate outputs for each reporting requirement.

Can NGER data be reused for other reporting obligations?

NGER data may provide inputs for other reporting frameworks such as sustainability reporting (ASRS) or emissions inventories, but boundaries, methods and required disclosures must be reconciled separately. Data collected for NGER facility thresholds should not be copied into a corporate sustainability report without checking how it was prepared and ensuring the boundary and methodology align with the required framework.

What support does Northmore Gordon provide for NGER compliance?

We offer emissions inventory support, data-readiness reviews and reporting assistance for NGER compliance. Our moreData platform includes NGER reporting functionality that provides organization structure setup, activity data management, frozen reports and evidence export. We help clients establish correct reporting periods, identify applicable thresholds and prepare the underlying data and documentation needed for accurate annual reporting.

Is NGER the same as the National Pollutant Inventory (NPI)?

No. NGER and NPI are separate reporting frameworks with different applicability criteria and deadlines. NGER has a 31 October reporting deadline, while NPI reports are due three months after the reporting period (30 September for financial-year reports). NPI requires facilities to report substance releases to air, land, water and transfers in waste when relevant thresholds are exceeded. Assess NPI applicability separately from NGER.

When should reporting period and corporate structure be confirmed for NGER?

Corporate structure, operational control and the reporting period are essential to assessing NGER obligations and should be confirmed before preparing your compliance response. These factors determine which legal entities and facilities must report and for which period. We recommend preparing an applicability memo identifying the entity, period, tests considered and evidence used before treating any memo as a compliance conclusion. Obtain specialist review before finalizing your assessment.