



2023 Industrial Allocation data collection drop-in sessions

Frequently Asked Questions

Last updated: 8 December 2023

1. If our sales are at customer sites, then do we subtract the cost of freight from revenue even if we do not include that in costs?

As outlined in the Data Collection Guide, we expect that most revenue will include the recovery of transport costs. However, for the purpose of allocation, any recovery of transport costs should not be considered revenue for the activity.

Where sales occur at the customer site, you should include any costs associated with getting that product from your site of production to the site of sale within the “transport costs” (Box 6 on the data form).

Any explanation or evidence regarding the transport costs should be outlined in the Basis of Preparation.

2. Can we use the same revenue assumptions from our 2010 submission?

The data collection rules around revenue collection are largely unchanged since 2010. There may be some situations in which updates to accounting standards impact the revenue calculations used in previous submissions.

If you’re unsure whether your assumptions should change, we suggest getting these checked by your accountant. However, this is not mandatory.

3. Will firms be notified when the data collection forms are updated?

From time to time, minor updates to the data forms will be made. Updated forms will be published on our websites and firms will be notified of any updates via email.

Firms should use the most recent version of the data collection form where possible. If an older version of the form is submitted, firms may be asked to resubmit their data using the most recent form. We will contact any firms that are required to resubmit.

Version 3 is the latest version of the Data Form. This version includes updates to some formulas and descriptions.

If you have any issues entering data into the Data Form, please ensure that you have downloaded the latest version.

4. I do not have full data available for all my emission sources. How do I approach this?

We encourage you to seek the most accurate data by reaching out to your suppliers for any historical records. You can also seek data within inventory reports or invoices. You should record all methods of measurement and estimations within the Basis of Preparation.

Our team reviews the submissions as they come in, so we encourage you to submit your forms as early as possible as this gives us more time to get back to you with any questions and feedback.

5. How do I select which COVID-19 data year to exclude and what is the impact of doing so?

Firms can choose to disregard either the 2019/2020 or 2020/2021 financial year from allocative baseline and emissions intensity calculations by filling out section 5 of the basis of preparation form.

Firms that choose to do this must include a justification of their decision in the basis of preparation form.

Data for all years must still be provided on the data form and the basis of preparation, regardless of whether firms choose to nominate a COVID-19 opt out year.

The intention is to smooth distortions to emissions intensity and allocative baselines calculations that may have happened due to impacts from COVID-19.

6. What do I do if my financial year is different to the period specified in the Gazette Notice?

Firms with a financial year that is different to those specified in the Gazette Notices must make a reasonable and transparent apportionment of financial, production and emissions data to the specified financial years.

Firms that do this will also need to describe the methods used to apportion revenue in the basis of preparation form.

7. What measurement unit should I use for the total product produced?

Firms are required to report their data using the unit of measurement defined in the Gazette Notice and Data Form for their activity. If you record the amount of product with a different metric please convert to the required metric and explain the conversion in the Basis of Preparation form.

8. How do we apportion electricity?

The electricity reported in the Data Form should only include electricity used for included emission sources which are described under Schedule 2 of each Gazette Notice.

You should exclude any electricity usage attributed to sources defined in the list of excluded emission under Schedule 3 of the Gazette notice. For example, electricity used for processes outside the activity definition such as packaging, office administration, storage, are considered as excluded emissions sources and any electricity usage from these sources must be excluded.

Please disclose your apportionment method in your Basis of Preparation and refer to the Supporting Information webpage for further information on apportioning electricity.