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To whom it may concern

Productivity Commission: Improving non-financial business reporting requirements

The Australian Council of Recycling (ACOR) welcomes the opportunity to contribute to the Productivity Commission's inquiry into opportunities to improve the efficiency and value of non-financial business reporting requirements.

ACOR is the peak industry body for the resource recovery, recycling, and remanufacturing sector in Australia. Our membership is represented across the recycling value chain, and includes leading organisations in CDS operations, kerbside recycling, recovered material, glass, plastic, paper, organics, tyre, textiles, oil and e-waste reprocessing and remanufacturing, and construction and demolition recovery.

Recycling is a remanufacturing supply chain. It recovers materials from waste streams and returns them to productive use, supplying inputs to manufacturing, reducing reliance on virgin and imported resources and strengthening domestic supply chain.

ACOR supports the objective of reducing unnecessary regulatory costs for businesses while maintaining the information needed to support transparency, effective regulation, policy development, and informed investment decisions.

The recycling sector provides a practical example of where these objectives can be better balanced. Considerable information is already collected by Commonwealth, state and territory governments, regulators, councils, product stewardship organisations, scheme administrators and businesses. The problem is that it is fragmented, defined differently, collected through separate systems and difficult to use for policy, regulatory and investment decisions.

The opportunity is therefore not only to reduce reporting, but to improve its efficiency and value: removing unnecessary duplication while ensuring that information which is collected is consistently defined, useful and capable of being reused, facilitating a "tell us once" approach where possible.

1. Duplication and inconsistent reporting requirements

The principal reporting pain points for recyclers arise from duplication, inconsistent definitions and measurement approaches, and the need to recalculate and reformat substantially the same information for different governments, regulators and schemes.

Requests may use different definitions, templates, units, reporting periods and facility boundaries, requiring businesses to undertake separate calculations or prepare bespoke spreadsheets even where the underlying information is substantially the same.

Duplication also arises because governments, regulators and schemes do not consistently or efficiently share information or recognise data supplied to other authorised bodies. The cost of extracting, reconciling and validating information can be significant. Ad hoc information requests create further inefficiency and can be particularly burdensome for small and medium-sized businesses.

For example, a recycling facility may be asked by different agencies to report its “processing capacity”. One reporting framework may mean the facility’s licensed limit, another its installed or nameplate capacity, and another its current operating capacity. The business must therefore interpret, recalculate and validate the same underlying operational information differently for each request, while the resulting figures may still be treated as though they are directly comparable.

Similar issues arise with material-flow reporting. Terms such as collected, recovered, recycled, processed and reprocessed are not used consistently. Material recorded as “recovered” in one framework may have been collected, transferred, sorted, exported or stockpiled, while another framework may require evidence that the materials have been reprocessed into a usable secondary material.

Product stewardship and jurisdictional schemes often use different reporting boundaries, denominators and measurement points, while state-based arrangements such as Container Deposit Schemes also differ in scope and definitions. Businesses operating across multiple jurisdictions therefore need to extract the same source data repeatedly and recalculate or reformat to meet different requirements.

Information reported through one authorised channel should, where legally possible, be usable by other authorised government bodies.

Government agencies should:

- align definitions, units of measurement, reporting periods and boundaries wherever practicable
- recognise equivalent information provided to other authorised bodies
- establish interoperable systems that allow information to be reused
- avoid duplicative Commonwealth reporting requirements where equivalent state, territory or scheme information exists

The objective should be a trusted reporting architecture in which businesses provide information once in an agreed form and authorised bodies can use that information for legitimate regulatory, policy and statistical purposes.

Such an approach should be supported by clear governance and confidentiality arrangements. Businesses should understand who holds their information, who can access it and how it may be used. Governance arrangements should provide clarity around custodianship, access rights, permitted uses and confidentiality protections.

Importantly, this requires governments themselves to coordinate reporting requirements. Businesses should not be responsible for reconciling multiple government definitions and systems where the underlying information being sought is substantially the same.

2. Establish common definitions, standards and measurement approaches

Many existing reporting objectives could be achieved more efficiently through greater consistency in the underlying information governments ask businesses to provide, rather than through separate or duplicative reporting requirements.

Where governments or regulators require substantially the same information, there should be nationally harmonised definitions, units, boundaries, calculation methods and measurement points.

Within waste and resource recovery reporting, terms such as *generated*, *collected*, *received*, *recovered*, *reused*, *recycled*, *processed*, *reprocessed*, *remanufactured* and *diverted* are not used consistently. Information that appears comparable may therefore describe materially different activities or outcomes. Broad references to “resource recovery” can conceal the distinction between collecting material and producing a usable secondary material or product. Material may therefore be reported as “recovered” where it has only been collected, transferred, sorted, exported or stockpiled.

Similar issues arise with measures such as recycling facility capacity. Capacity may refer to licensed limits, installed or nameplate capacity, technically available capacity, current operating capacity or commercially viable capacity. These measures have different meanings but may be reported or interpreted as though they are equivalent.

This is particularly important where inconsistent reporting can distort the interpretation of business activity. Waste management and recycling, for example, should be clearly distinguished. Waste

management generally involves the transfer, treatment and disposal of waste, while recycling is a remanufacturing supply chain that collects, processes and remakes recovered materials back into products for markets.

Reporting frameworks that conflate these activities can obscure where productive activity and value are created and produce misleading conclusions about recycling performance, capacity and investment. This reduces both the efficiency of reporting for businesses and the usefulness of the information ultimately collected.

For waste and resource recovery reporting, the existing [National Standard for Waste and Resource Recovery Data and Reporting](#) provides a foundation for this approach. Rather than creating additional reporting frameworks, governments should strengthen alignment between jurisdictional, regulatory and scheme reporting arrangements.

3. Ensure reporting requirements are necessary and proportionate

New reporting requirements should only be introduced where the information is necessary and likely to improve productivity, policy, regulatory or market outcomes.

Before introducing or retaining a reporting requirement, governments should be able to identify:

- why the information is needed
- how it will be used
- whether equivalent information is already collected elsewhere
- the appropriate level of accuracy, frequency and granularity
- whether the value of collecting the information justifies the reporting burden imposed

Reporting requirements should be proportionate to their purpose and minimise costs for businesses.

4. Conclusion

There is significant opportunity to improve the efficiency and value of non-financial business reporting by reducing duplication, harmonising definitions and enabling information to be reused across government. These changes would reduce unnecessary administrative burden while improving the consistency and usefulness of information collected.

ACOR would welcome ongoing engagement with the Productivity Commission and is well placed to facilitate further consultation with recycling and resource recovery businesses across Australia.

Yours sincerely

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