



30 September 2026

Locked Bag 2
Collins St East
Melbourne, Victoria

Via Email: businessreporting@pc.gov.au

Dear Commissioners,

RE: Productivity Commission Inquiry Into Business Reporting Requirements

The *National Farmers' Federation* (NFF) welcomes the opportunity to provide comment to the *Productivity Commission's Inquiry into Business Reporting Requirements*. This Inquiry, alongside the Government's broader efforts to reduce regulatory burden, is critical to ensuring that businesses can focus their limited resources on becoming more productive and sustainable rather than on complex reporting obligations.

The NFF was established in 1979 as the national peak body representing farmers and more broadly, agriculture across Australia. The NFF's membership comprises all of Australia's major agricultural commodities across the breadth and the length of the supply chain. Operating under a federated structure, individual farmers join their respective state farm organisation and/or national commodity council. These organisations form the NFF.

The NFF has consistently highlighted the need to reduce regulatory burdens (including excessive business reporting requirements) imposed on Australian farm businesses, most recently in our February 2026 Submission to the *Senate Select Committee on Productivity in Australia*. That submission highlighted the cumulative impact of 'red tape' on agricultural productivity and the need for a more holistic approach to regulatory reform.

Key issues raised by NFF members include the growing administrative and reporting burden associated with *National Environmental Law* and *Climate-Related Financial Disclosure* (CRFD).

With regards to the recently reformed *Environment Protection and Biodiversity Conservation* (EPBC) Act, NFF continues to work with the *National Environmental Protection Agency* to improve the *Agriculture and the EPBC Act Guidance Document* to deliver greater certainty for farmers. The document however does still not yet provide sufficient black-and-white clarity to our satisfaction on what routine agricultural practices are exempt from Commonwealth approval.

This persistent uncertainty is prompting producers to undertake Self-Assessments (and retain supporting documentation for several years) to mitigate the risk of a compliance breach which is in itself an inefficient process both for the producer but also the regulator. This process often involves significant time and expense, including the engagement of external consultants and/or technical expertise. Self-Assessments can take anywhere from 30 and 70 hours to complete per activity,



and again, this is accompanied by recommendations from the regulator to retain records for at least five-years.

CRFD requirements represent a further example of business reporting pressures. While most agricultural producers fall outside the mandatory reporting thresholds of the regime, they are nevertheless exposed through information requests from larger businesses and financial institutions seeking to satisfy their Scope 3 obligations. These pressures will only continue to increase as Scope 3 formally kicks in next year and assurance thresholds are expected to adjust through to 2027.

The NFF is aware of several instances where information requests and auditing practices have gone beyond the legislated requirements of the regime, placing significant pressure on producers to collect and disclose information at their own cost, despite having no statutory obligation to do so. These pressures are compounded by the asymmetry in bargaining power between individual producers and larger reporting entities, with many farmers feeling they have little to no alternative but to comply to avoid friction and/or disruption to critical commercial and financial relationships.

Separately, the inherent complexity of quantifying agricultural emissions is a challenge for both reporting entities and farm businesses alike as this often necessitates substantial time and resources to complete (bounded by a degree of assurance), particularly where information requests are inconsistent or otherwise duplicative.

At a high-level, reporting entities must remain responsible for meeting and funding their own disclosure obligations. NFF is supportive of proposals to standardise information requests to minimise duplication, adjust assurance thresholds, and establish a Commonwealth role in providing publicly accessible geographically relevant emissions factors. Given the complexity of Scope 3, greater use of reliable secondary data will reduce the need for complex information requests and alleviate reporting pressures being exerted downstream on agricultural supply chains. NFF are currently completing a submission to Treasury's *Improving the Efficiency of Climate-Related Financial Disclosures* consultation, once published that will also be informative to this process.

Together, these examples illustrate the need to consider the cumulative burden of direct and indirect reporting pressures on agricultural producers. We encourage the Commission to examine opportunities to improve efficiencies in this regard.

The NFF has undertaken extensive work on these issues through multiple consultation processes and would welcome the opportunity to meet and discuss any items of relevance further.

Please do not hesitate to contact [REDACTED], for further information.



Yours sincerely,

MICHAEL GUERIN
Chief Executive Officer