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Submission to the Productivity Commission's Inquiry into Business reporting requirements

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The Australian Retail Council (ARC) welcomes the opportunity to provide feedback to the Productivity Commission Inquiry into Business reporting requirements.

ARC represents the Australian retail sector. Valued at $444 billion, the sector supports more than 1.4 million jobs, including employing more young Australians than any other industry. Retail is embedded throughout the economy and plays a critical role in the supply chain of Australian businesses. ARC advocates for policies and reform that drive growth, resilience, and long-term prosperity for Australian retail and the millions who rely on it.

Executive Summary

Retailers support the objective of regulatory reporting and recognise the important role it plays in informing public policy, regulatory oversight and government decision-making. However, members consistently report that the burden associated with reporting is increasing, with costs often arising not from any single reporting obligation but from the cumulative effect of multiple reporting regimes operating across different policy areas. As reporting requirements continue to expand, there is a growing need to ensure they are proportionate, coordinated and designed with the practical realities of business compliance in mind.

A significant cost arises where the same underlying business data must be reported across multiple regimes that apply different definitions, entity boundaries, reporting periods, methodologies, assurance requirements and data formats. Information already contained within payroll, procurement, HR, finance, property and operational systems must be extracted, reclassified, reconciled, validated and presented differently for each reporting obligation. While governments may perceive these requirements as drawing on information businesses already hold, the compliance burden falls in the extensive work required to transform source data into regulator-specific reporting outputs.

The challenge is compounded by the absence of harmonisation across reporting frameworks. Regulatory regimes frequently adopt different approaches to determining which entities, operations and activities are in scope. For example, reporting obligations may rely on differing concepts of corporate control, operational control, employee thresholds, consolidated revenue or legal entity structures. As a result, businesses cannot rely on a single group-wide reporting framework and must instead undertake separate assessments, data collection processes and compliance activities for each regime. This increases administrative costs and creates additional risks of inconsistency, duplication, reporting errors and governance failures.

Members emphasise that reporting requirements should be assessed not only on their individual merit but also in the context of the broader regulatory environment. New obligations are often introduced without adequate consideration of existing reporting frameworks, resulting in an accumulation of compliance obligations over time. The cumulative burden of reporting is particularly significant for large national businesses that are subject to numerous Commonwealth, state and territory reporting requirements simultaneously.

ARC recommends the following principles guide the work of the Commission and reform of business reporting requirements:

1. Apply proportionality to reporting requirements to reduce compliance cost and minimise risks of inconsistent reporting, duplication and reporting error. Ensure reporting frequency, granularity and assurance expectations are commensurate with the policy objective and the value of the information collected.

2. Require transparency about the use of reported information. Agencies should clearly explain why information is collected, how and by whom it will be used, and the regulatory or policy outcomes it supports.

3. Undertake periodic, first-principles reviews of reporting regimes. Assess whether information remains necessary, reporting frequency remains appropriate and the benefits justify business compliance costs. Simplify or remove requirements that do not deliver a clear public benefit. Apply a one-in, one-out approach to new reporting obligations.

4. A more holistic approach is needed to understand the total regulatory burden imposed on businesses and to ensure that new requirements do not inadvertently duplicate existing obligations.

5. Strengthen whole-of-government coordination and harmonise reporting requirements. Strengthen mapping and aligning existing obligations and definitions and identify opportunities for simplification to address fragmented regulatory design and administration.

6. Enable greater reuse of government-held data. Collect information efficiently, use it effectively and avoid requesting information already held by government where it can be reused.

7. Assess the cumulative burden of reporting obligations. Consider new and existing requirements together to identify duplication and reduce unnecessary compliance costs while maintaining the integrity and effectiveness of Australia's regulatory reporting framework.

Building on these principles, this submission proposes detailed measures to reduce reporting costs and complexity, with a comprehensive set of suggestions provided in part 4.

1. Payment Times reporting

1.1 What are the main costs associated with complying with the reporting requirements, including any upfront implementation costs and ongoing reporting costs?

The current Payment Times Reporting regime imposes a significant compliance burden, requiring extensive manual intervention, cross-functional coordination and ongoing governance oversight. Reporting is not a simple system-generated exercise and involves substantial upfront implementation costs, as well as recurring operational costs every reporting period.

Key compliance costs include:

- **Data extraction and consolidation:** Reporting entities must collect and reconcile data from multiple sources, including enterprise resource planning (ERP) systems such as SAP, expense management systems, banking platforms, manual payment processes and supplier master databases. These systems are not designed to produce Payment Times Reporting metrics and require significant manual manipulation and validation before reporting.

- **Supplier matching and small business identification:** Considerable effort is required to match payment data with supplier records, identify ABNs and determine whether suppliers qualify as small businesses. This process alone can require approximately 40 hours of staff time each reporting period.
- **Data cleansing, exception management and quality assurance is time consuming:** Significant resources are devoted to reviewing credit notes, duplicate records, intercompany transactions, government payments, unusual payment patterns and other exceptions to ensure the data is suitable for reporting. Data quality issues often require follow-up with business owners, re-running extracts and additional validation activities.
- **Resourcing and governance costs:** Reporting requires significant cross-functional effort from dedicated finance, compliance and technology resources, together with management oversight, preparation of Board and management papers, responses to queries and approval processes before lodgement. This effort is repeated every reporting cycle and often coincides with month-end reporting, audits, tax compliance and other regulatory obligations.
- **Systems, technology and audit costs:** Reporting requirements frequently require manual workarounds, spreadsheet-based calculations and bespoke reporting solutions. Where reporting rules change, additional IT development, testing, control updates and assurance activities are required, resulting in further implementation and audit costs.

Together, these requirements create substantial recurring expenditure and administrative effort that is disproportionate to the transparency benefits currently generated by the regime.

1.2 What changes to reporting requirements, reporting processes and mechanisms could reduce compliance and reporting costs and data duplication? For example, changes to reporting frequency or systems integration to enable reuse of existing government data

There are several opportunities to reduce compliance costs while maintaining the policy intent of transparency around payment practices.

- **Move to annual reporting** - The most effective reform would be to replace six-monthly reporting with annual reporting. Current reporting requires businesses to repeat the same data collection, validation, governance and approval activities twice each year. Annual reporting would materially reduce compliance costs while continuing to provide meaningful visibility into payment practices.
- **Simplify the reporting framework** - The current methodology requires reporting entities to undertake complex calculations that are not readily supported by standard accounts payable systems and can be difficult for external stakeholders to interpret. Simplifying the measures reported and limiting reporting requirements to those necessary to achieve the objectives of the legislation would reduce complexity, improve comparability and enhance usability.
- **Improve system integration and data reuse** - Many businesses already hold the relevant payment information within existing ERP and financial management systems. Consideration should be given to allowing standard ERP extracts, including from SAP and similar platforms, to be uploaded directly into the reporting portal. The portal could then perform the required calculations and categorisation. This would reduce manual data manipulation, improve consistency and reduce the risk of reporting errors.
- **Improve administration of the Small Business Indicator Tool** - Updates to the Small Business Indicator Tool should be published in early December each year and apply from January. Under the current

approach, delayed updates can result in supplier reclassification during a reporting period, limiting businesses' ability to adjust payment terms and creating distortions in reported outcomes.

- **Clarify and amend payment-day calculations and invoice receipt guidance** - The current methodology can produce counterintuitive outcomes, with an invoice paid on the invoice or receipt date recorded as zero payment days, while payment the following day may be recorded as two payment days. This approach does not align with the way payment days are calculated in many standard business systems, which commonly commence counting from the day after the invoice or receipt date. ARC recommends amending the methodology so that payment time begins on the day after the relevant invoice issue or receipt date. This would provide a more intuitive measure of elapsed payment time and reduce the need for manual adjustments, system overlays and additional controls that create unnecessary compliance costs and increase the risk of reporting errors. Further guidance should also be provided on determining the receipt date of paper invoices, including a consistent and auditable methodology where invoices are received through multiple channels
- **Simplify governance requirements** - Consider allowing reports to be lodged following approval by an appropriately authorised corporate officer, rather than requiring approval by a "responsible member". Section 14 of the *Payment Times Reporting Act 2020* requires a payment times report to be approved in writing by a responsible member of the reporting entity and to identify that responsible member. For companies, this generally entails director-level approval. Allowing approval to be delegated to an appropriately authorised corporate officer would maintain clear accountability while reducing the administrative burden associated with director-level approval and related Board governance processes for each reporting period.

2. Sustainability and Environmental reporting

2.1 What are the main costs associated with complying with the reporting requirements, including any upfront implementation costs and ongoing reporting costs? Are these costs exacerbated because of overlapping requirements?

The principal costs associated with sustainability and environmental reporting include both upfront implementation costs and ongoing reporting costs. These costs extend beyond drafting the disclosure and include:

- Upfront investment in reporting systems, models, controls, governance processes and team capability (upskilling existing team members, or hiring additional team members)
- Collecting data from internal business functions and external partners
- Validating, reconciling and mapping data to the required definitions, boundaries, units and templates
- Maintaining methodologies, calculation workbooks, evidence registers and audit trails
- Internal reviews, executive approval and sign-off processes
- Where relevant, external assurance costs and subsequent internal effort required to respond to assurance queries
- Ongoing updates to processes and systems as reporting and assurance requirements evolve.

These activities often require specialist input from across businesses (ranging from subject matter experts in the related fields to IT, Finance, Sustainability, Legal, Compliance teams). The cumulative cost is increased where similar information must be prepared more than once for different reporting requirements. In addition, the time required to alter existing systems or processes (often manual or antiquated) can be significant.

The cumulative cost of reporting is also significant. Members advise that National Greenhouse and Energy Reporting (NGER) and AASB S2 both require the collection and validation of similar information. The combined burden is substantial.

2.2 What changes to reporting requirements, reporting processes and mechanisms could reduce compliance and reporting costs and data duplication?

Members report that reporting obligations often rely on similar underlying data, but are required to be reported in different formats, boundaries, classifications or reporting structures. For example:

- National Greenhouse and Energy Reporting (NGER), which applies Global Warming Potentials (GWPs) based on IPCC AR5.
- Climate-related financial disclosures, which apply GWPs based on IPCC AR6.
- Government statistical collections, including Australian Bureau of Statistics (ABS) requests.

Members are required to repeatedly transform, reconcile and re-present information to meet different requirements. This creates additional effort in:

- Mapping data to different classifications and templates (e.g. data extracted from source systems must often be reformatted and mapped to multiple reporting models, including NGER submissions and climate-related financial disclosures, which may use different classifications, boundaries and calculation methodologies.)
- Methodology documentation
- Stakeholder review, approval and sign-off
- External assurance and evidence preparation.

An ARC member has provided the following example, which demonstrates the duplicative nature of current reporting requirements.

The underlying data required for the ABS Energy and Water Survey (EWS) overlaps with the information prepared for NGER, but the requested reporting structure is different. Energy activity data is reported in the unit of consumption and by aggregated facility for NGER reporting, while an ABS collection requires the same underlying data to be reported at group level by consumption and cost. Even where the source records are the same, these differences require separate mapping and reconciliation. This can result in:

- Manual mapping between government templates and established reporting workbooks
- The risk of inadvertent inconsistency across reports, due to some data discrepancies (backdating where actual data replaces estimated data)
- Limited added value where the same underlying information has already been provided to government

To reduce the compliance burden, ARC recommends greater alignment of reporting requirements between government departments that collect data. The introduction of standardised reporting formats and greater information sharing across agencies would considerably ease the reporting burden. For example, aligning ABS and NGER reporting formats, or the ABS reusing information already provided through NGER, would reduce duplication and improve the consistency of data collected.

2.2.1 Additional example: Packaging reporting and future circularity reporting

Several ARC members are also members of the Australian Packaging Covenant Organisation (APCO). While voluntary, APCO reporting is resource intensive. APCO members are required to undertake annual reporting to support the monitoring of progress against national packaging targets and to drive improvements in packaging design, recyclability and material recovery. The reporting required by APCO members is often driven by evolving

reporting requirements, limited implementation timeframes and the costs associated with collecting new (and quite granular) packaging data. APCO reporting requirements change over time, requiring businesses to collect new types of packaging data, establish new processes, or redesign data collection systems, often with only a short lead time to implement these changes internally.

In addition to the above, future reporting requirements such as Per- and Polyfluoroalkyl Substances (PFAS) reporting will require additional supplier engagement, testing and specialist expertise and will come with substantial costs for testing. As a result, such requirements have the potential to materially increase both regulatory compliance costs and reporting complexity for businesses.

ARC anticipates that packaging reporting may become part of a broader circularity framework. We encourage government to design a nationally consistent transition that enables reuse of existing reporting frameworks, aligns reporting requirements, and avoids creating parallel packaging and circularity reporting streams.

The cumulative impact of layered reporting requirements is a critical consideration for this inquiry. ARC recommends that where new mandatory reporting, testing or assurance requirements are contemplated, a comprehensive cost benefit analysis must be undertaken. This should include an investigation of the rationale and benefit of reporting and the value it brings to the community, business, and the broader economy. A minimum 24-month transition period should be built in, giving businesses time to develop systems, engage suppliers and embed reporting processes.

2.3 To what extent is reported information used by stakeholders, and what effects has its availability had on their decisions, activities or outcomes?

Members report that non-financial (sustainability and environmental) reporting may be used by a range of internal and external stakeholders. In addition to reporting required by regulators, many members have organisational sustainability reporting frameworks which generate significant reporting requirements. Internally, reporting may inform Board and executive oversight of sustainability performance, risks and commitments and performance monitoring, target setting and allocation of resources. Externally, while reporting may theoretically support investors, regulators and other stakeholder assessments, ARC members note a lack of evidence to suggest individual investment decisions are actively driven by sustainability and environmental disclosures.

2.4 Consultation regarding Improving the Efficiencies of climate-related financial disclosures

ARC has lodged a submission to Treasury's consultation in relation to the above. We recommend the Commission consider this submission as part of this work.

3. Workplace Gender Equality Agency reporting

3.1 What are the main costs associated with complying with the reporting requirements, including any upfront implementation costs and ongoing reporting costs?

A significant cost of complying with Workplace Gender Equality Agency (WGEA) reporting is the substantial staff time required to prepare the report. One member advises that the process takes more than two weeks and involves gathering information from across the business on progress made over the previous 12 months, collating and validating the data, and obtaining final approvals before submission to the parent entity. A parent entity then consolidates this information with data from other business segments for inclusion in a group WGEA report. Once the final report is complete, the member communicates the outcomes internally and shares them with external stakeholders.

3.2 What changes to WGEA or other reporting requirements, reporting processes, or mechanisms (such as Single Touch Payroll) could reduce compliance and reporting costs and duplication? For example, changes to reporting frequency or systems integration to enable reuse of existing government data.

In addition to WGEA reporting, members provide Single Touch Payroll data for employee income statements as part of end-of-financial-year reporting. However, WGEA reporting covers the period from 1 April to 31 March. Aligning these reporting periods could enable salary information to be drawn from the same dataset.

Existing government data reported by organisations should be reused to avoid duplicative reporting across multiple government bodies. For example, members also provide the ABS with gender-based average weekly earnings data several times a year. WGEA salary information could potentially be sourced from this existing dataset, avoiding duplication.

To what extent is reported information used by stakeholders, and what effects has its availability had on their decisions, activities or outcomes? For example, have you increased your awareness of or willingness to adopt policies and practices to increase workforce gender equality?

ARC members report that they proactively implement gender equality initiatives rather than await WGEA reports before doing so. These initiatives include monitoring gender pay disparities and improving gender balances. Prior to WGEA mandatory targets, many larger ARC members had established targets and while WGEA reporting creates additional targets, the key impact is an increase in reporting.

3.3 What other tools could be used to increase gender equality in the workforce? Are these preferable to WGEA reporting, and why?

There are several alternative approaches to achieving gender equality in the workplace. For example, members report:

- The "Family Friendly Workplace" accreditation provides organisations with a structured plan for improving workplace practices and achieving measurable outcomes. The framework provides a credible platform for promoting and supporting gender equality in organisations.
- Committing to measurable organisational representation targets, serves to focus business leaders on outcomes and strengthen accountability for improved gender outcomes.
- The introduction of gender-balanced recruitment processes, including gender-diverse candidate shortlists and interview panels, support more diverse workplaces. Some ARC members also focus on developing gender-diverse talent pools rather than relying solely on applicants sourced through online recruitment platforms.
- Utilising inclusive leadership, recruitment bias and remuneration decision-making training supports leaders to recognise and address gender bias.
- Large, established members may have existing internal gender pay frameworks. Where these frameworks exist, WGEA requirements create unnecessary parallel reporting models.

3.4 To what extent do existing penalties for non-compliance provide incentives for organisations to action on gender equality?

Members report that additional compliance requirements or penalties are not necessary to drive progress on gender equality. Existing internal reporting already provides substantial transparency and accountability. Public companies also disclose gender data in their annual reports, enabling scrutiny by customers, investors and the broader community.

ARC submits that, in the competitive retail context, penalties are unlikely to be the primary incentive of meaningful cultural or organisational change. Sustainable progress occurs when leaders treat gender equality as a business priority and embed it in recruitment, talent development, succession planning, remuneration and workplace flexibility.

Members report long-term improvement is driven by leadership accountability, workforce data analysis and targeted action, rather than compliance alone. The focus should be on measures that deliver meaningful progress, rather than additional compliance requirements or penalties for non-compliance.

4. Other non-financial reporting requirements

4.1 Upfront and ongoing costs

Requirement	Why it warrants attention	Main upfront and ongoing costs	Worked example and evidence
Cyber-security, privacy and critical-infrastructure reporting	A single incident can trigger overlapping obligations under the Security of Critical Infrastructure framework, ASD, OAIC, AFP, Home Affairs and overseas regimes, with different triggers and deadlines. Definitions can also conflict across statutes.	**Upfront:** legal and technical interpretation, incident-response procedures, reporting workflows, staff training and systems for multiple agencies. **Ongoing:** monitoring, notification assessment, preparation of multiple reports, regulator liaison and diversion of specialist cyber staff during incidents.	Members cited reporting periods as short as 12 hours, alongside 72-hour and 30-day requirements. Notification to one agency may trigger another. A retailer offering a white-label mobile service through another carrier's network may be treated as operating telecommunications infrastructure under SOCI even though it does not operate a telecommunications facility under telecommunications legislation. During the first 72 hours of an incident, the same specialists needed to contain the vulnerability may be required to navigate multiple reporting processes.
Public country-by-country tax reporting and other ATO classification requirements	Public reporting can duplicate information already supplied confidentially to the ATO. Businesses also face uncertainty about publication format, explanatory context and how users will interpret the figures. Complex product-level tax classifications impose a separate but related reporting and compliance burden.	**Upfront:** mapping Australian requirements to international standards, system and process changes, legal interpretation and governance for public disclosure. **Ongoing:** repeated data preparation, reconciliation with existing ATO submissions, assurance, publication review, reputational-risk management and product-by-product classification work.	In relation to the GST, retailers, who may have more than 35,000 products, must determine the GST treatment of each. in one example, an ATO process to determine the GST treatment of a 150-gram prepared chicken salad took three months to resolve, highlighting the complexity, time and uncertainty created by product classification rules.
State and territory container deposit schemes (CDS)	Every jurisdiction has developed separate terminology, eligibility rules, responsible-entity concepts, registration,	**Upfront:** jurisdiction-by-jurisdiction legal mapping, product registration, system configuration, process design and allocation of	A container may be eligible in one jurisdiction but not another. Responsibilities may attach to a "first supplier", "responsible first supplier", manufacturer or

	invoicing and reporting processes. Scheme scope continues to expand to new container types.	responsibility among manufacturers, importers and suppliers. **Ongoing:** maintaining different product classifications, invoices, reports and registrations; monitoring scheme changes; reconciling cross-border transactions; and updating systems as eligibility expands.	importer, each with different obligations. National retailers report that the cross-border rules are extremely complex and the regime is continually expanding. **Note**: Additional information in relation to the operations of the CDS is available from ARC. See also: The Fragmentation Tax report.
Heavy-vehicle access, permits and accreditation	Freight movements crossing jurisdictions can encounter duplicated permits, accreditation and regulatory processes, despite operating as one national logistics task.	**Upfront:** understanding each jurisdiction's access and accreditation rules and establishing route-specific compliance processes. **Ongoing:** repeat permit applications, duplicated records, administrative coordination and delays across borders.	Retailers delivering goods across jurisdictions must obtain access permits from multiple road authorities. Northern Territory, Western Australia and other states each operate under different permit systems. See: The Fragmentation Tax report.
Tobacco, liquor, hospitality and local-government reporting	Highly regulated retailers and hospitality businesses face layers of state, territory and local obligations in addition to economy-wide reporting. Measures and data definitions vary.	**Upfront:** regime mapping, licences, reporting templates, product and venue classifications, controls and staff training. **Ongoing:** repeated reports to multiple authorities, changing requirements, manual conversion between measures, compliance monitoring and ad hoc regulator requests.	Members report differing methodologies for tobacco and liquor reporting. Further details are available on request.

4.2 Changes that could reduce costs and duplications

- **Create a whole-of-government obligations map and common data dictionary**. Map legislative basis, reporting entity, thresholds, definitions, data fields, source systems, frequency, deadlines, assurance and publication arrangements. The Commonwealth regulator survey is a useful start, but the evidence indicates that state, territory and local requirements must also be mapped to expose the largest duplication.
- **Adopt "report once, use many times".** Permit a report, dataset or assurance process accepted under one regime to satisfy another where the core data and controls meet the same standard. Where an agency needs an extra field, require only that increment rather than a completely new report. **Example**: There are efficiencies to be gained by harmonising reporting and evidentiary requirements across the *Critical Infrastructure Risk Management Program (CIRMP)* and mandatory climate-related financial disclosure regime (AASB S2), particularly as it relates to physical climate risks and hazards to critical infrastructure. Where entities have already undertaken climate-related physical risk, asset vulnerability, supply-chain resilience, or governance assessments to meet AASB S2 requirements, those assessments should be capable of being relied upon for CIRMP purposes where they satisfy the relevant CIRMP standard.

- **Harmonise triggers, definitions and responsible entities**. Align cyber notification triggers and clocks where possible; anchor the SOCI meaning of telecommunications infrastructure to the principal telecommunications law; and standardise container-deposit terminology, eligibility and responsible-supplier concepts nationally.
- **Use a single-entry point for overlapping notifications**. A central cyber-reporting portal could distribute a core notification to relevant agencies, with agencies requesting only genuinely distinct supplementary information.
- **Reduce repetition through pre-fill and reporting by exception.** Carry forward stable information and require businesses to report only material changes. Longer reporting cycles, supported by annual exception updates, should be considered for resource-intensive disclosures that change slowly.
- **Provide optional standardised digital pathways**. Standard ERP extracts, validation tools, dashboards and optional applications programming interfaces (APIs) would reduce manual manipulation. Note however that APIs should not be mandatory because of cyber-security and implementation risks, especially for businesses with tightly controlled systems.
- **Publish authoritative, reusable guidance and binding classification tools.** A GST advice dashboard or comparable decision tool could apply published rules and provide reliable outcomes, reducing lengthy product-by-product consultations and the risk of retrospective liabilities. Additional efforts to align Australian classifications with international rules, would support reporting.
- **Apply a "one in, one out" or periodic review discipline.** When a scheme expands or a new report is introduced, regulators must identify requirements or fields that can be removed, consolidated or collected less frequently.
- **Scale governance and assurance to risk**. Allow lodgement by an authorised officer where board or director sign-off adds little value, and recognise assurance already completed for an equivalent regime.

5. Significant interactions between reporting requirements

Please see the table below.

Interaction	Specific examples	Evidence of prevalence and burden
Identical data or information to different reporting bodies.	Payment Times Reporting draws on common finance and invoice data but requires separate extraction, calculation, formatting, assurance and approval. Public country-by-country tax reporting overlaps with information already supplied to the ATO. Businesses also resubmit largely unchanged information without pre-population or reporting by exception.	Manual data extraction from multiple systems, spreadsheet manipulation, reconciliation, exception investigation, repeated assurance and board papers. Payment Times Reporting requires this full cycle twice each year.
Similar data or information to different reporting bodies.	A cyber incident may trigger reporting to bodies including the Security of Critical Infrastructure framework, ASD, OAIC, AFP, Home Affairs and international regulators. Notification to one agency may trigger another obligation.	Businesses must navigate different triggers and statutory timeframes, including 12-hour and 72-hour cyber incident reporting obligations under the *SOCI Act,* a separate 72-hour reporting obligation for certain ransomware or cyber-extortion payments, and a period of up to 30 days to assess a suspected eligible data breach under the *Privacy Act*. Reporting demands divert specialist cyber, legal and compliance resources

		from containment and remediation during the most critical response period.
Inconsistent definitions, thresholds or classifications	Different small-business definitions; changing supplier classifications under Payment Times Reporting; unclear invoice receipt and payment-day rules; different definitions of a telecommunications facility under SOCI and telecommunications law; varying container, supplier and responsible-entity definitions under container deposit schemes; product-by-product GST classifications; tobacco quantities reported differently eg: NT, TAS, SA and VIC require scheduled reporting, while other jurisdictions impose varying record-keeping and on-request obligations, requiring multiple data sets, formats and reporting processes.	These issues were raised across payment times, cyber, tax, container deposit, tobacco and liquor regimes. Evidence included conflicting regulator advice, classifications changing after a reporting period began, and a three-month process to resolve the GST treatment of a prepared salad.
Different reporting entities within corporate groups	Workplace gender equality outcomes may be managed at group or business-classification level, while separate legal entities must report or set targets. Container deposit schemes variously assign responsibility to a first supplier, responsible supplier, manufacturer or importer.	Businesses must disaggregate common group data, maintain multiple reporting structures and repeat methodologies, quality checks, assurance and approvals for different entities.
Misaligned reporting periods and deadlines	National businesses face different state and territory deadlines; cyber reporting ranges from hours to weeks; and classification updates may be issued too late for the period to which they apply.	Multiple deadlines create a near-continuous reporting cycle and make system changes difficult to implement in time. Misalignment was identified as a particular burden for businesses operating in every jurisdiction.
Aligned reporting periods	Aligning major reports may simplify the calendar but can concentrate payment times, gender, sustainability and other reporting work into the same period.	Alignment may potentially ease reporting burdens, but further consideration of unintended consequences is required. Alignment may create simultaneous demand for finance, legal, compliance, HR, sustainability, assurance, management and board resources. Staggered submission dates may be preferable even where definitions and data standards are aligned.
Simultaneous or cumulative regulatory change	Businesses cited payment times, gender equality, climate and sustainability, public country-by-country tax, cyber and critical infrastructure, container deposit, tobacco, liquor, heavy-vehicle and voluntary reporting requirements.	Members are reporting a marked increase over about five years, continuing expansion of schemes and data fields, frequent consultations, and little removal or consolidation of existing obligations. The resulting burden includes monitoring, interpretation, system changes and implementation across multiple regimes at once.
Different methodologies, assurance and governance requirements	The same source data may need different calculations, control processes, assurance, authorised sign-off or board approval for separate regimes.	Businesses identified assurance costs, management summaries and board papers as major components of burden. Reuse is limited even when the core

applied to common data		data and assurance parameters are substantially the same.
Additional comments		
Jurisdictional fragmentation	Container deposit schemes (CDS) differ across every state and territory in terminology, eligibility, registration, invoicing and reporting responsibility. (**Note**: Additional information regarding the operation of CDS throughout the country is available from ARC if required by the Commission). Heavy vehicle permits and accreditation can also be duplicated across jurisdictions. Tobacco and alcohol reporting varies at state.	National retailers described cross-border rules as highly complex and the schemes as continually expanding. Burden is especially high for businesses operating nationally in heavily regulated sectors.
Repeated reporting with limited evidence of use or value	Businesses provide detailed reports but often receive little information about who uses the data, what decisions it informs or whether all fields and frequencies remain necessary. (**Note qualification**: Members have highlighted the approach taken by the Department of Industry, Science and Resources' Industrial Capability and Supply Chains Division as a useful model, where reporting requests are accompanied by a clear explanation of how the information will be used, including the benefits for government policy objectives, industry outcomes and consumers. Providing this context improves engagement, supports compliance and helps businesses assess reporting requirements against their intended purpose.)	Members have reported that information can appear to enter a "black hole", particularly for Payment Times Reporting. This contributes to consultation fatigue and weakens confidence that compliance costs are proportionate to public benefit.

Please contact policy@retail.org.au if you have any questions about this submission.

About ARC

ARC represents the Australian retail sector. Valued at $444 billion, retail is the nation's largest private sector employer, supporting more than 1.4 million jobs, including more young Australians aged 15 to 24 years than any other industry. ARC's membership is diverse. From family-owned small and independent businesses, comprising 95 per cent of our membership, to large national and international retailers supporting communities across metropolitan and regional Australia. With more than 155,000 retail outlets nationwide and a growing online presence, the retail sector is embedded throughout the economy, playing a critical role in the supply chain of Australian businesses. ARC advocates for policies and reform that drive growth, resilience, and long-term prosperity for Australian retail and the millions who rely on it. At a time of rapid change, from technological disruption and international competition to shifting consumer behaviour and sustainability expectations, effective policy settings are critical for retailers, workers, consumers, and communities.