

Frequently asked questions

Annual return requirements for environmental authorities (EA)

1. Who is required to complete and submit an annual return?

Holders of an EA for a resource activity will be required to complete and submit an annual return. These holders will be sent an annual return notice and this will include information on how to submit the completed annual return (either in hard copy or online).

Holders of an EA for a prescribed activity will not receive an annual return notice from the department, and therefore will not be required to submit an annual return.

2. What are my obligations if I am no longer required to complete an annual return for my EA?

All EA holders, regardless of whether they are required to submit an annual return, are still required to comply with all conditions on their EA including by, where applicable:

- Notifying the department of any non-compliances within 24 hours of becoming aware of the non-compliance(s).
- Maintaining any monitoring reports and, on request, making them available for inspection by the department's staff
- Continuing to report to the Water Tracking and Electronic Reporting System (WATERS) database.

3. Can I complete/submit my annual return early?

Holders may complete/submit their annual return early, however, the annual return needs to be an accurate representation of the activities undertaken in the return period (1 January 2020 to 31 December 2020). The department recommends that you complete your annual return after the end of the relevant return period (i.e. 31 December 2020).

4. Who can complete the declaration when completing an annual return via [Online Services](#)?

An authorised representative for the EA to which the annual return relates can complete the declaration and submit the annual return via Online Services. You are an authorised representative, for the purposes of Online Services if you are already an authorised user for Online Services for the holder of the EA or if you have a letter of authority that allows you to submit information on behalf of the authority holder.

5. What is considered 'commenced' rehabilitation or improvement for the purposes of the annual return?

For the purposes of the annual return, rehabilitation or improvement is deemed to have 'commenced':

- If **no PRCP** schedule applies—once physical site works associated with achieving the final rehabilitation outcome commence; or
- If a **PRCP** schedule applies—once physical site works associated with achieving the first rehabilitation or management milestone commence.

For future reporting periods, the area of land is to be included in the 'total site reporting' section until the rehabilitation or improvement is complete. Continuing rehabilitation works, or works to achieve subsequent rehabilitation or improvement milestones for the area is not to be reported as new rehabilitation or improvement. For example:

- 'Site A', to which a PRCP schedule applies, has no rehabilitation commenced prior to 1 January 2020.
- Physical site works associated with achieving the first rehabilitation milestone (e.g. final landform shaping) for 'Rehabilitation Area 1' of 'Site A', which is an area of 50 hectares, commence in 2020.
- In the 2020 annual return (due on 1 April 2021), the 50 hectare area is to be included in the item 'Total rehabilitation commenced on site' and in the item 'Area of rehabilitation commence on site' for the reporting period.
- For each subsequent reporting period where the rehabilitation of the area is not deemed to be complete (i.e. the area of land has not been rehabilitation to a stable condition as per section 111A of the *Environmental Protection Act 1994*), the 50 hectares (and any additional areas outside the reporting period) is **only** to be reported in the 'Total rehabilitation commenced on site' as part of a cumulative value.
- Physical works to complete subsequent rehabilitation milestones for the rehabilitation area (e.g. topsoil/cover placement and revegetation) are not to be included as new rehabilitation.

Annual reporting by government on rehabilitation is intended to include not only the area of rehabilitation, but also whether milestones are on track (as required by section 2 of the annual return form), to demonstrate the progressive approach to rehabilitation.

Contact details

For further information please contact Permit and Licence Management at palm@des.qld.gov.au.