

## **Notification of Commerce Commission’s Amendments to the Information Disclosure Determinations for Electricity Distribution and Gas Businesses (Amendments Related to IM Review 2023) and Replacement of Material Incorporated by Reference in Gas Businesses Information Disclosure Determinations**

### **Amendments to the Information Disclosure Determinations for Electricity Distribution and Gas Businesses (amendments related to IM Review 2023)**

The Commerce Commission (“Commission”) gives notice that under Part 4 of the Commerce Act 1986 (“Act”), the Commission has determined and published the:

- Electricity Distribution Information Disclosure (amendments related to IM Review 2023) Amendment Determination 2024 [2024] NZCC 31;
- Gas Distribution Information Disclosure (amendments related IM Review 2023) Amendment Determination 2024 [2024] NZCC 32; and
- Gas Transmission Information Disclosure (amendments related to IM Review 2023) Amendment Determination 2024 [2024] NZCC 33 (together, the “amended determinations”).

Under section 52Q of the Act, the amended determinations amend the:

- Electricity Distribution Information Disclosure Determination 2012 [2012] NZCC 22
- Gas Distribution Information Disclosure Determination [2012] NZCC 23; and
- Gas Transmission Information Disclosure Determination [2012] NZCC 24 (together, the “principal determinations”).

Each of the amended determinations add, change, or remove some information disclosure (“ID”) requirements for electricity distribution businesses (“EDBs”), gas distribution businesses (“GDBs”) and the gas transmission business (“GTB”). In particular, the amended determinations will align EDBs, GDBs and the GTB ID requirements with the Input Methodologies Review 2023 and enable stakeholders, including consumers, to better understand how these regulated businesses are performing.

### **Replacement of Materials Incorporated by Reference in Gas Businesses Information Disclosure Determinations**

The Commission gives notice that, under Schedule 5 of the Commerce Act 1986, it has replaced materials incorporated by reference in each of the:

- Gas Distribution Information Disclosure Determination [2012] NZCC 23; and
- Gas Transmission Information Disclosure Determination [2012] NZCC 24

as set out in the following table:

<b>Original materials incorporated by reference</b>	<b>Replacement materials incorporated by reference</b>
<i>International Standard on Assurance Engagements (New Zealand) 3000, Assurance Engagements Other than Audits or Reviews of Historical Financial Information</i> , issued by the New Zealand Auditing and Assurance Standards Board of the External Reporting Board in July 2014, under the Financial Reporting Act 2013	<i>International Standard on Assurance Engagements (New Zealand) 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information (ISAE (NZ) 3000 (Revised))</i> , issued by the New Zealand Auditing and Assurance Standards Board of the External Reporting Board in July 2014 and incorporating amendments up to May 2022, under the Financial Reporting Act 2013
<i>Standard on Assurance Engagements 3100 - Compliance Engagements</i> , issued by the External Reporting Board in October 2014 and incorporating amendments up to August 2014, under the Financial Reporting Act 2013	<i>Standard on Assurance Engagements 3100 (Revised) - Compliance Engagements (SAE 3100 (Revised))</i> , issued by the New Zealand Auditing and Assurance Standards Board of the External Reporting Board in March 2017 and incorporating amendments up to May 2022, under the Financial Reporting Act 2013

### **Further Information**

A copy of the amended determinations and the accompanying reasons paper is available on the Commission’s website:

NEW ZEALAND GAZETTE

<http://comcom.govt.nz/regulated-industries/electricity-lines/information-disclosure-requirements-for-electricity-distributors/amendments-to-information-disclosure-requirements-2024> and <http://comcom.govt.nz/regulated-industries/gas-pipelines/information-disclosure-requirements-for-gas-pipelines/amendments-to-information-disclosure-requirements-24>.

The replacement materials are available for inspection free of charge, or for purchase, during the hours of 8.30am to 5.00pm, Monday to Friday, by appointment, at the Commerce Commission, Level 9, 44 The Terrace, Wellington. The replacement materials may also be downloaded from the XRB publication website, [www.xrb.govt.nz](http://www.xrb.govt.nz).

Dated this 27th day of November 2024.

COMMERCE COMMISSION.

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