

Understanding your Reforestation by Environmental or Mallee Plantings Project

Australian Carbon Credit Unit (ACCU) Scheme simple method guide for projects registered under the Reforestation by Environmental or Mallee Plantings Methodology Determination 2024
Version 1.0

DRAFT ONLY



© Commonwealth of Australia 2024

Ownership of intellectual property rights

Unless otherwise noted, copyright (and any other intellectual property rights) in this publication is owned by the Commonwealth of Australia (referred to as the Commonwealth).

Creative Commons licence

All material in this publication is licensed under a [Creative Commons Attribution 4.0 International Licence](https://creativecommons.org/licenses/by/4.0/) except content supplied by third parties, logos and the Commonwealth Coat of Arms.

Inquiries about the licence and any use of this document should be emailed to copyright@dcceew.gov.au.



Cataloguing data

This publication (and any material sourced from it) should be attributed as: *Understanding you Reforestation by Environmental or Mallee Plantings project 2024*, Department of Climate Change, Energy, the Environment and Water, Canberra. CC BY 4.0.

This publication is available at [\[address to be confirmed once document finalised\]](#).

Department of Climate Change, Energy, the Environment and Water
GPO Box 3090 Canberra ACT 2601
Telephone 1800 900 090
Web dcceew.gov.au

Disclaimer

The Australian Government acting through the Department of Climate Change, Energy, the Environment and Water has exercised due care and skill in preparing and compiling the information and data in this publication. Notwithstanding, the Department of Climate Change, Energy, the Environment and Water, its employees and advisers disclaim all liability, including liability for negligence and for any loss, damage, injury, expense or cost incurred by any person as a result of accessing, using or relying on any of the information or data in this publication to the maximum extent permitted by law.

Acknowledgement of Country

Our department recognises the First Peoples of this nation and their ongoing connection to culture and country. We acknowledge Aboriginal and Torres Strait Islander Peoples as the Traditional Owners, Custodians and Lore Keepers of the world's oldest living culture and pay respects to their Elders past, and present.

Contents

Introduction	5
Using this guide	5
Participating in the ACCU Scheme	5
The Reforestation by Environmental or Mallee Plantings 2024 method	6
Key changes from the Reforestation by Environmental of Mallee Plantings 2014 method	9
Step 1: Planning your project	10
1.1 General eligibility requirements	10
1.2 Land eligibility requirements	11
1.3 Ineligible land	11
1.4 Estimating project returns and costs.....	12
1.5 Additionality	13
Step 2: Registering your project	15
2.1 Registration requirements.....	15
2.2 Map project boundaries	15
2.3 Calculate a forward abatement estimate.....	15
2.4 Project activity information.....	15
2.5 Permanence plan.....	16
Step 3: Delivering your project	17
3.1 Stratification of the project area	17
3.2 Planting requirements	21
3.3 Restricted activities	33
Step 4: Reporting and crediting	36
4.1 Estimating abatement and crediting	36
4.2 Auditing and notification requirements	37

Tables

Table 1 Key Changes from the 2014 method	9
Table 2 Narrow and wide linear plantings	22
Table 3 Specific calibrations available for each species and planting geometry	28
Table 4 Default stocking density and tree proportion for propagated seedling stock	31
Table 5 Probable limits of error and stocking density and tree proportion	32

DRAFT

Introduction

Using this guide

The guide complements the *Carbon Credits (Carbon Farming Initiative) Act 2011* (the Act), the associated legislative rules, approved method, and explanatory statement, but does not replace them. This document is a high-level step-by-step guide on how to plan, register, deliver and report on a project under the *Carbon Credits (Carbon Farming Initiative) (Reforestation by Environmental or Mallee Plantings—FullCAM) Methodology Determination 2024* (Environmental Plantings 2024 method). Methods set out the rules for conducting eligible project activities under the Australian Carbon Credit Unit Scheme (ACCU Scheme), detailing the rules for how to run an Environmental Plantings project and earn ACCUs. Further details on how to run an Environmental Plantings project are included in the:

- current version of the Environmental Plantings FullCAM Guidelines as published on the Department of Climate Change, Energy, the Environment and Water's (the department's) website. These guidelines have been developed to assist project proponents to calculate abatement in FullCAM (Full Carbon Accounting Model). Using the version of FullCAM specified in the current version of the Environmental Plantings 2024 FullCAM Guidelines is required by the Environmental Plantings 2024 method.
- Carbon Farming Initiative (CFI) Mapping Guidelines¹.

Many factors may influence a decision to participate in the ACCU Scheme. We recommend that you seek independent technical, legal, audit and/or financial advice regarding your circumstances and requirements.

Participating in the ACCU Scheme

The ACCU Scheme offers landholders, communities, and businesses the opportunity to run new projects in Australia that reduce or remove greenhouse gas emissions from the atmosphere.

By running a project, you can earn ACCUs and sell them to the Australian Government, or to companies and other private buyers, including state governments. Each ACCU represents one tonne of carbon dioxide equivalent (tCO₂-e) of emissions stored or avoided.

¹ [CER website: CFI Mapping Guidelines](#)

Figure 1: ACCU Scheme project lifecycle.



There are 4 general steps in running a project and participating in the ACCU Scheme:

1. Plan your project, make sure the project is eligible, and ensure you have the legal right to carry out your project.
2. Register your project with the Clean Energy Regulator (CER).
3. Run your project and deliver on a project activity.
4. Report on your project and claim ACCUs. You can sell your ACCUs to the government or other buyers.

See the Clean Energy Regulator’s website² for more information on selling your ACCUs.

The Reforestation by Environmental or Mallee Plantings 2024 method

Projects under the Environmental Plantings 2024 method can earn ACCUs. This is achieved by planting trees in areas where Full Carbon Accounting Model (FullCAM) data exists.

The Environmental Plantings 2024 method may be suitable if you:

- are planting mixed native trees or mallee eucalypt; and
- have land clear of forest cover for the last 5 years.

The project helps to reduce the amount of greenhouse gases in the atmosphere. This is because carbon is stored in the plantings as they grow. The carbon stored in the trees, shrubs, and debris on site is called the carbon stock and is calculated using the department’s FullCAM. The term ‘abatement’ refers to the overall reduction in greenhouse gases resulting from a project.

² [CER website: Australian carbon credit units](#)

The net amount of abatement during a project's reporting period is then determined by subtracting emissions due to fires and fuel use from the amount of carbon stock. The resulting net abatement for the project can then be used by project proponents to apply for ACCUs.

As a sequestration activity, that is, an activity that stores carbon in vegetation or soil, an Environmental Plantings project is subject to a permanence obligation. A permanence obligation is a requirement to maintain the carbon stored or sequestered by a project for a set period of time, with a choice of either 25 or 100 years.³ If a fire or other disturbance event occurs in the project area during the permanence period resulting in causing a decline in carbon stocks, regrowth must be managed to allow the carbon stock to return to previously reported values, and the Clean Energy Regulator must be notified. Alternatively, ACCUs equivalent to the loss of carbon caused by the disturbance could be relinquished. More information is available on the Clean Energy Regulator's website.⁴

To conduct a reforestation by environmental or mallee plantings project and earn ACCUs, you will need to:

Become familiar with the rules for running a project

- Download and read the *Carbon Credits (Carbon Farming Initiative) (Reforestation by Environmental or Mallee Plantings—FullCAM) Methodology Determination 2024* and associated Explanatory Statement.
- Download and understand how the following apply to a project:
 - the *Carbon Credits (Carbon Farming Initiative) Act 2011* (the CFI Act)⁵
 - the *Carbon Credits (Carbon Farming Initiative) Rule 2015* (the CFI Rule)⁶
- Download and use the:
 - Carbon Farming Initiative (CFI) Mapping Guidelines⁷
 - most recent version of the FullCAM Guidelines for the Reforestation by Environmental or Mallee Plantings 2024 method
- Access the FullCAM software on your internet browser.⁸

Prepare to register your project

- Ensure you have the legal right to conduct your project.⁹

³ [CFI Act 2011](#) section 86A

⁴ [CER website: Permanence obligations](#)

⁵ [CFI Act 2011](#)

⁶ [CFI Rule 2015](#)

⁷ [CER website: CFI Mapping Guidelines](#)

⁸ [Full Carbon Accounting Model \(FullCAM\) - DCCEEW](#)

⁹ [CER website: Legal right and native title](#)

- Ensure you have the consent of anyone with a legal interest in the land (eligible interest holders).¹⁰ This consent must be provided to the Clean Energy Regulator when applying to register a project.
- Estimate the average annual abatement of your project (forward abatement estimate) to include with your application to register.¹¹
- Apply to register as a Scheme participant, open an account in the Australian National Registry of Emissions Units (ANREU)¹² and apply to register a Reforestation by Environmental or Mallee Plantings 2024 project.

Start your project

- The Clean Energy Regulator will provide an audit schedule for your project upon registration. Engage a Category 2 Greenhouse and Energy Auditor early on in your project¹³.
- Once your project registration is accepted, you can start planting according to the instructions in Parts 2 and 3 of the method. Step 3 'Delivering your project' of this Simple Method Guide provides an overview of Parts 2 and 3 of the method.

Follow your reporting obligations

- Set up record keeping and monitoring systems for your project as required by Part 5 of the method. Step 4 'Reporting and crediting' of this Simple Method Guide provides an overview of Part 5 of the method.
- Determine the amount of carbon your project stores using the calculations in Part 4 of the method. Convert the amount of carbon captured into carbon dioxide equivalent (CO₂-e).
- Submit audits of your project according to your audit schedule.
- Submit your project report and crediting form to claim ACCUs to the Clean Energy Regulator for assessment.

¹⁰ [CER website: Eligible interest-holder consent](#)

¹¹ [CER website: Forward abatement estimates](#)

¹² [Australian National Registry of Emissions Units](#)

¹³ [CER website: Find an auditor](#)

Key changes from the Reforestation by Environmental of Mallee Plantings 2014 method

The Environmental Plantings 2024 method is very similar to the Environmental Plantings 2014 method. However, there are some key changes to make participation in the 2024 method easier to use.

Table 1 Key changes in the Environmental Plantings 2024 method from the 2014 version of the method

Topic	Change in the Environmental Plantings 2024 method compared to the Environmental Plantings 2014 method
Fertiliser use and FullCAM calibrations	An initial one-off fertiliser application (at the time of planting only) is now permitted for projects using a specific FullCAM calibration.
In lieu of newness provisions	<p>We have introduced ‘in lieu of newness’ provisions to allow some project activities to be undertaken after a complete registration or area variation application has been submitted to the Clean Energy Regulator, and prior to project registration or approval. These provisions include:</p> <ul style="list-style-type: none"> • allowing the ownership of seeds and seedlings before applying to register a project, and • allowing the preparation of the land in the period after applying for registration, but before registration is accepted.
Infill planting	Infill planting is now specified as a restricted activity in the method. Infill planting is allowed for increasing stocking density before the first reporting period after block-geometry mixed species environmental plantings have been established, or for ecological purposes.
FullCAM use	<p>The 2024 method continues to use a modelled only approach using FullCAM. A new version of the FullCAM guidelines were developed to accompany the 2024 method (the Environmental Plantings 2024 FullCAM Guidelines).</p> <p>You will need to use the version of FullCAM that is in force at the time of reporting and according to the Environmental Plantings 2024 FullCAM Guidelines. You will not be able to use the 2016 version of FullCAM under the 2024 method.</p>

Step 1: Planning your project

1.1 General eligibility requirements

1.1.1 Fit and proper person assessment

You need to be recognised, and continue to be recognised, as a fit and proper person¹⁴ for the purposes of the Scheme. The fit and proper person test involves declarations about any convictions or insolvency and considers whether a person has the necessary capabilities to run a project. This is required for your application to register.

1.1.2 Hold legal right

You need to demonstrate that you hold and maintain the exclusive legal right to run your project and claim ACCUs. It is likely that you have the legal right if you own or hold a lease to the project land. You may need a written agreement if there are multiple owners or leaseholders to show you have the exclusive legal right to run the project and receive ACCUs.

1.1.3 Eligible interest-holder consent

You will need consent from all eligible interest-holders before you can submit an offsets report for your project. These are stakeholders who hold an interest in the land. They may include:

- Any mortgagees — typically banks.
- Other people or parties that share, have ownership or leases, or native title rights to the land. See the Clean Energy Regulator's website¹⁵ for more information.
- For leased Crown land – the Crown Lands Minister needs to provide consent, usually through a relevant state or territory lands department.

You can demonstrate eligible interest-holders have consented to your project by getting each eligible interest holder to sign a Clean Energy Regulator eligible interest-holder consent form¹⁶.

1.1.4 Regulatory approvals

You must ensure you have all relevant approvals, licenses or permits that are required to carry out your project, such as obtaining relevant planning or environmental approval.

In New South Wales, plantings must be authorised under the *Plantations and Reafforestation Act 1999* and *Plantations and Reafforestation (Code) Regulation 2001*.¹⁷

¹⁴ [CER website: Fit and proper person](#)

¹⁵ [CER website: Legal right and native title](#)

¹⁶ [CER website: Eligible interest-holder consent](#)

¹⁷ [New South Wales DPI website: Plantations Regulation](#)

1.2 Land eligibility requirements

Environmental plantings projects must be implemented on eligible land:

- that is within Australia; and
- in an area where FullCAM data exists (this is because you must use FullCAM to estimate a project's net abatement); and
- without woody biomass or an invasive scrub species that must be cleared for planting to be done; and
- that was clear of forest cover for at least 5 years before you apply to register a project.

If your planting is a mallee planting, then the land must receive long-term average rainfall of 600 millimetres or less. You must use the Long Term Average Map Layer¹⁸ to determine this unless the land satisfies the requirements for using a specific calibration. These calibrations are geographically limited in FullCAM.

1.3 Ineligible land

Under the CFI Rule,¹⁹ projects cannot be undertaken where:

- a native forest was illegally cleared, or a wetland was illegally drained.
- where a native forest was cleared or a wetland was drained that was not illegal within 7 years prior to applying to register your project.
 - This requirement is 5 years if there has been a change in ownership of the land after the clearing or draining event.
 - clearing of native forest after registration is also not permitted.
- Woody biomass was cleared or removed within the 7 years prior to the project being registered (or 5 years if the land has changed ownership) unless:
 - the clearing did not occur in native forest or did not change the native forest from forest to cropland, grassland, or settlements and;
 - the clearing was carried out in accordance with an applicable regional natural resource management plan and Commonwealth, state, territory or local government environmental and planning laws; **and** at least one of the following applies:
 - the clearing was required to manage woody horticulture crops, following a disturbance event;²⁰

¹⁸ [Long-term average rainfall map layer download](#)

¹⁹ [CFI Rule 2015](#) section 20AA

²⁰ Disturbance events include fire or disease outbreaks and must be documented and reported to the Clean Energy Regulator.

- the clearing was required to manage growth of a known weed species²¹;
- the clearing is required to reduce the risk of fire.

All areas that make up your eligible land where project activities take place and abatement is estimated will need to be included in creditable carbon estimation areas (CEAs). These CEAs need to be identified and mapped using GIS tools and provided to the Clean Energy Regulator.

1.4 Estimating project returns and costs

1.4.1 Estimating returns

The amount of ACCUs earned over a 25-year crediting period will depend on the size, species, activity, and the geographic location of your project.

How an environmental plantings project is set up and run will be critical for calculating how much carbon will be stored by the project. This determines the amount of abatement that has occurred and how many ACCUs may be issued for a project.

1.4.2 Estimating costs

There are establishment, operating (including monitoring and record-keeping), reporting, and audit costs associated with running an environmental plantings project.

Establishment and operating costs could include:

- investing in establishing a project (e.g. buying seeds/seedlings, planting costs).
- conducting management activities (e.g. thinning, pruning, fuel reduction).
- engaging consultants to assist with mapping and modelling of the estimated abatement.
- engaging an ecologist when needed, for example, if you plan to plant climate resilient species that are not currently part of the local native vegetation.

You should also factor in the time needed for monitoring and record-keeping.

Preparing offsets reports may have costs, mainly if hiring assistance (e.g. carbon service providers).

- You will need to report at least once every 5 years.

You need to engage an auditor to prepare an audit report.

- At least 3 audits are required over the 25-year crediting period. The first audit is due with your first offsets report.

²¹ 'Known weed species' is defined in s20AA of the [CFI Rule 2015](#).

1.5 Additionality

Under the ACCU Scheme, project activities must be additional – that is, they would be unlikely to occur under normal business conditions, in the absence of the ACCU Scheme. The CFI Act sets out the additionality requirements:

- **At the method level**, all methods must be assessed by the Emissions Reduction Assurance Committee as meeting the additionality offsets integrity standard, being that the abatement would be unlikely to occur in the ordinary course of events.²²
- **At the project level**, there are 3 tests:²³
 - **Newness**: The project must not have begun at the time the ACCU Scheme project is registered. However, methods can set out in lieu of newness requirements, which means some activities related to a project can be undertaken before a project is registered and the project can still be considered new and additional and eligible to be issued ACCUs. The in lieu of newness requirements are set out in section 62 of the 2024 method.
 - **Regulatory additionality**: the project must not be required to be carried out by or under a law of the Commonwealth, a State or a Territory.
 - **Government programs**: the project must not be likely to be carried out under another Commonwealth, State or Territory government program or scheme.

1.5.1 Newness – what you can and can't do before your project starts

For a project to be declared an eligible offsets project, the CFI Act requires the project 'has not begun to be implemented'.²⁴ This means that if you start a project before applying to register, it may not be considered 'new' and therefore not eligible to be registered or issued ACCUs. But what counts as 'starting a project'?

What can I do before applying to register a project?

- Under the 2024 method, buying seeds or seedlings does not count as starting a project. You can own the seeds and seedlings for the project before it is registered, or even applying to register, without breaching the newness requirement. This is different to the 2014 method.
- You can engage a carbon service provider to help run your project. They can help with your application and advise on your eligibility and how many ACCUs you might expect to be issued.

What can I do between applying to register a project and my registration being accepted?

²² [CFI Act 2011](#) section 133(1)(a)

²³ [CFI Act 2011](#) section 27(4A)

²⁴ [CFI Act 2011](#) section 27(4A)(a)

- You can prepare the land for planting. This includes ripping, tilling, and preparing the soil. You can only do this after submitting your application to register your project and must first notify the Clean Energy Regulator if you are doing this.

What can I not do before my project registration is accepted?

- You cannot plant anything in a CEA before your project registration is accepted. If you have already planted seeds or tube-stock in the ground, you will not be able to register that area under the ACCU Scheme. You must apply and have the project registered by the Clean Energy Regulator before you plant.

My project is already registered under the 2014 method but I want to switch to the 2024 method.

- **If you have started your 25-year crediting period:** You can apply to transition to the 2024 method. This will mean you will need to use the FullCAM version currently in force according to the Environmental Plantings 2024 FullCAM Guidelines on the department's website.
- **If you did not start your 25-year crediting period before the 2014 method expired:** You will not be able to apply to transition because you can only transfer 'within a reporting period'. However, you can revoke your project registration under the 2014 method, and re-register it under the 2024 method. There is an in lieu of newness provision in the 2024 method that allows you to do this.

Step 2: Registering your project

2.1 Registration requirements

Register your project with the Clean Energy Regulator before you start your project. You can apply to register your project on their Online Services portal.²⁵

As part of your application, you will need to:

- demonstrate that you meet all the eligibility criteria.
- submit a project area map.
- submit a forward abatement estimate. This is how much abatement in ACCUs you expect your project will deliver.

The Clean Energy Regulator will assess your registration application as quickly as possible and within the statutory timeframes (90 days) unless further information is required.

2.2 Map project boundaries

Provide the Clean Energy Regulator with a map identifying the boundary of the area you are registering as a project. Create your map using geographic information system (GIS) software. QGIS (free), Google Earth (free) and ArcGIS (paid) are examples of commonly used GIS tools. You will need to define areas where you will carry out project activities. These will be the CEAs.

See the Carbon Farming Initiative Mapping Guidelines²⁶ for further mapping instructions.

2.3 Calculate a forward abatement estimate

You need to provide a forward abatement estimate as part of your application to register. This is your best estimate of the number of ACCUs likely to be earned during the 25-year crediting period. To do this, you can use FullCAM to run a simulation similar to what you are planning for your project. This information is used to assign an audit schedule to your project that will require at least 3 audits. You can calculate this in accordance with the relevant activity schedule for each CEA.

2.4 Project activity information

For each area identified in your maps, you will need to specify the project activity you plan to undertake (i.e. which planting types). You will also need to provide evidence that the land in your project meets the eligibility criteria described in section 10 of the 2024 method. This evidence needs to include time-stamped and georeferenced imagery covering the 7 years before you apply to register your project. For example, this could include satellite images for the past 7 years showing no

²⁵ [CER website: Apply to participate in the ACCU Scheme](#)

²⁶ [CER website: CFI Mapping Guidelines](#)

native vegetation was on the land (unless the property has changed ownership in the last 7 years, in which case it should be clear of forest for the last 5 years).

2.5 Permanence plan

You need to provide an explanation of how you will retain stored carbon during the permanence period. This is known as a permanence plan. This may include:

- an explanation of management activities that maintain the permanent planting for 25 or 100 years. For example, maintaining fire breaks, controlled burning, fertilisation and weed control.
- an explanation of how you will respond to potential risks that could reduce the carbon stored by the plantation or permanent planting. For example, a fire management plan is required.

When registering a project, you can choose a 25 or 100-year permanence period during which the project activities must be maintained. The permanence period starts when your project first receives ACCUs.

ACCU Scheme sequestration projects electing a 25-year permanence period are subject to a 20% reduction in ACCUs issued. This is called the 'permanence period discount', which covers the risk that carbon stored in the planting is later returned to the atmosphere, reducing the environmental benefit. The CFI Act also allows for alternative discounts to be established through the CFI Rule.

ACCU Scheme sequestration projects are also subject to the risk of reversal buffer of a 5% reduction in ACCUs issued. This buffer protects the ACCU Scheme against temporary losses of carbon and residual risks that cannot be managed by the other permanence arrangements.

Step 3: Delivering your project

3.1 Stratification of the project area

Identify the area in which your project will occur using the CFI Mapping Guidelines and a geographic information system that meets the requirements of those Guidelines. Then divide or stratify the project area into a combination of CEAs and exclusion zones. Division 4 of Part 3 of the method and the CFI Mapping Guidelines outline how you should do this. CEAs are the areas of your project where carbon will be stored and for which ACCUs may be issued. A CEA must:

- have uniform site characteristics in relation to soil type, aspect and slope.
- include either a mixed-species environmental planting or a mallee planting.
- be planted with the same combination of plant species.
- be established and managed under the same land management regime.

This means that a single planting may be comprised of multiple CEAs if the planting covers land with varied site characteristics.

Exclusion areas are those parts of your project area that will not store carbon from the project and where project activities will not be conducted. Things that may need to be mapped as exclusion areas include roads, buildings, dams, or large rocky outcrops.

3.1.1 Boundaries

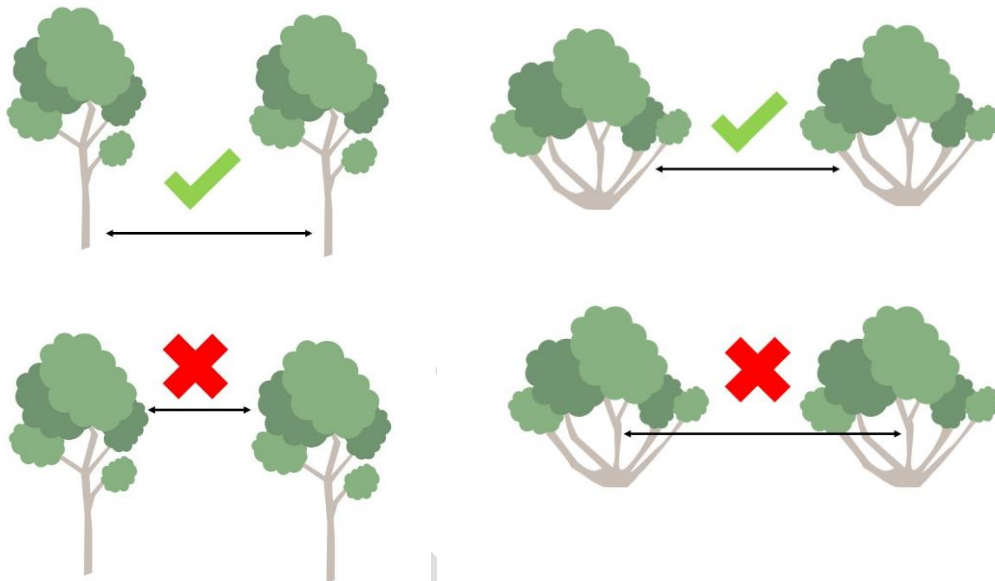
The boundary of each CEA and exclusion area must be defined using the CFI Mapping Guidelines. For defining CEA boundaries, you will also need at least one of the following:

- field surveys
- aerial photographs
- date-stamped, geo-referenced remotely sensed imagery, including derived vegetation cover data
- soil, vegetation and landform maps.

CEA boundaries for different planting types must also comply with the method's requirements. Linear plantings and block plantings have different rules about mapping because of how they are modelled in FullCAM.

Measuring distances from stems

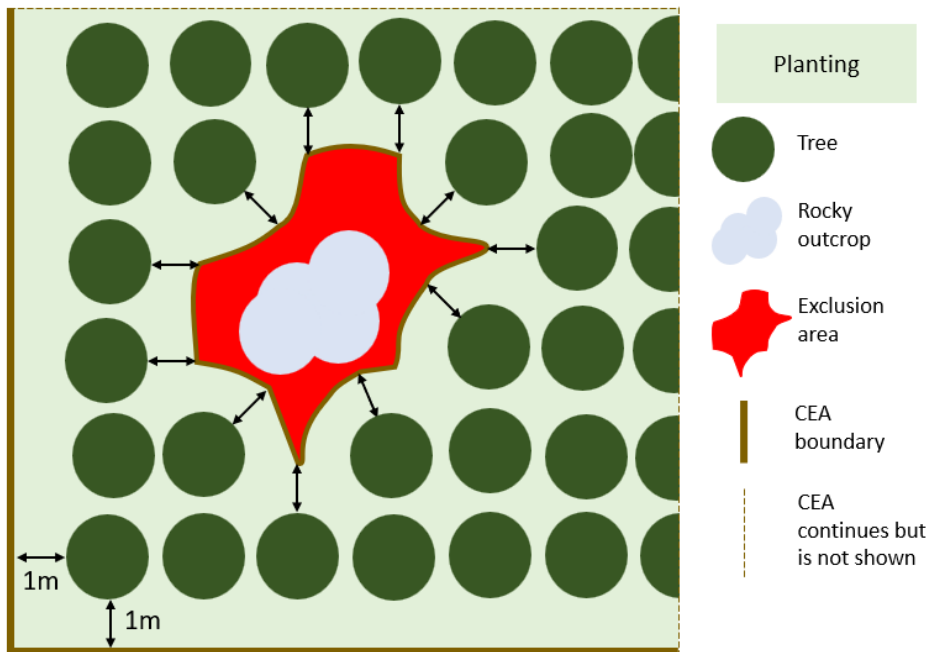
Many requirements in the method require measuring distances between stems, outer stems, rows of stems, and so on. A stem is the ascending axis of a plant and the main structural component of the above-ground portion of trees and shrubs. For trees with one stem, this is the trunk. This means the distance between stems of different trees may be greater than the distance between the crowns of the trees. Examples of how to measure stem distance are below.



DRAFT

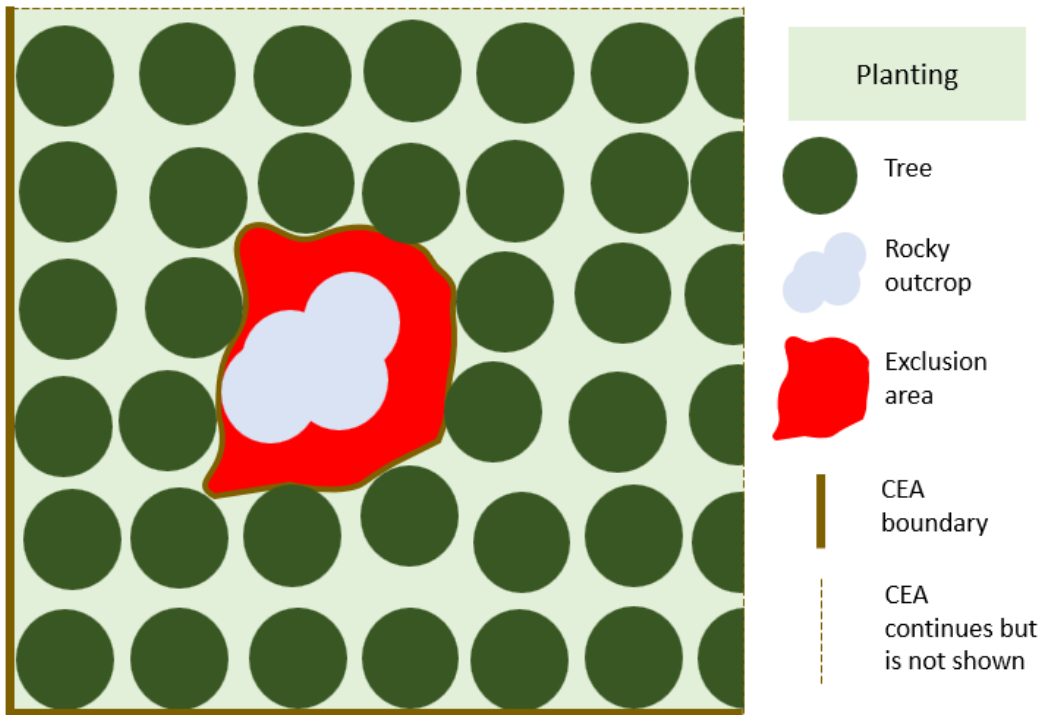
For narrow or wide linear plantings, the CEA boundary is one metre beyond the outer stems. The one metre requirement also applies for any exclusion areas surrounded by a CEA. An example is shown in Figure 2. This figure shows the bottom-left corner of a wide linear planting. There are no trees within one metre of the CEA boundaries. There is a large rocky outcrop in the planting that must be mapped as an exclusion area. In linear plantings, the trees must be one meter away from the exclusion area, and the exclusion area is the area around the rocky outcrop that is unsuitable for planting.

Figure 2: CEA boundaries for a linear planting geometry



For block plantings, the CEA boundary is immediately the outer stems. This also applies for any exclusion areas surrounded by a CEA. An example is shown in Figure 3. This figure shows the bottom-left corner of a block planting. Unlike in a linear planting, block plantings do not have empty space between the outermost trees and CEA boundaries. In this example, there is a large rocky outcrop. This outcrop and the areas unsuitable for planting surrounding it must be mapped as an exclusion area. In block plantings, the exclusion area extends just to the nearest trees and there is no requirement to have an extra metre.

Figure 3: CEA boundaries for a block planting geometry



DRAFT

Re-stratification

During your project, you may need to re-stratify your CEAs. CEAs must be re-stratified if one of the following occurs:

- the site characteristics are no longer uniform across the CEA
- the land management is no longer uniform across the CEA
- parts of the CEA fail to achieve forest potential
- a disturbance event, such as a fire, kills 5% or more of the trees in the CEA
- a different FullCAM calibration is applied to part of the CEA.

If you re-stratify your CEA, you must advise the Clean Energy Regulator of the new boundaries in your next offset report submitted following the re-stratification.

If something changes in an exclusion area so that you can now establish a planting there, you can re-stratify it as a CEA. For example, a large rocky outcrop may have been mapped as an exclusion area. If the rocky outcrop were removed and a planting established there instead, the land could be re-stratified as a CEA.

3.2 Planting requirements

3.2.1 Species

Plantings can take the form of either a mixed-species environmental planting or a mallee eucalypt planting.

A mixed-species environmental planting is a planting comprised of a mixture of tree and shrub species that are native to the local area of the planting. The planting must be sourced from tubestock or seeds that are from the natural distribution of the species.

- from their natural distribution
- are expected to become part of the local vegetation in the future due to climate change
- are appropriate to the biophysical characteristics of the area of the planting.

The planting may be a mix of trees, shrubs, and understorey species where the mix reflects the structure and composition of the local native vegetation community.

If you want to plant a species that is not part of the local native vegetation, a letter from an ecologist endorsing this is required. This should only be if you want to plant climate resilient species that are not local native vegetation.

A mallee eucalypt planting is a planting that may only contain mallee species. A mallee species means any of the Australian species of the genus *Eucalyptus* that generally exhibit a growth form of multiple stems arising from a large underground lignotuber. Some *Eucalyptus* species recognised as having the form of a mallee include:

- *E. calycogona*

- *E. cneorifolia* [Kangaroo Island CS20275]
- *E. cyanophylla* [Loxton cult.]
- *E. dumosa*
- *E. gracilis* [Loxton cult.]
- *E. horistes*
- *E. incrassata*
- *E. kochii*
- *E. kochii ssp. borealis*
- *E. kochii ssp. plenissima*
- *E. leptophylla*
- *E. loxophleba ssp. lissophloia*
- *E. oleosa*
- *E. plenissima*
- *E. polybractea*
- *E. porosa*
- *E. socialis*

3.2.2 Geometry and spacing

Plantings can be established using tubestock or seeds in either belts (i.e. linear plantings) or blocks, depending on which FullCAM calibration you aim to meet (see Schedule 3 in the method). Belt geometry can be of two types: narrow linear or wide linear. Block planting geometry is any shape other than a single row, which meets the spacing requirements given in the CFI Mapping Guidelines. Table 2 below summarises the planting and spacing requirements for belts of mixed species environmental plantings and mallee eucalypt plantings. Schedule 4 in the method contains further information on planting in belts and blocks.

When establishing a planting in belts, competition from adjacent trees must be taken into account as they can affect the growth rates of your project trees, and therefore the amount of carbon stored by your project.

Table 2:2 Narrow and wide linear plantings

Planting type	Narrow linear planting geometry	Wide linear planting geometry
Mallee eucalypt plantings	Belt of 2 rows of trees Tubestock or direct seeding Rows less than 4 metres apart on average At least 40 metres from any adjacent planting	Belt of 3–8 rows of trees Tubestock or direct seeding Rows less than 4 metres apart on average At least 40 metres from any adjacent planting
Mixed-species environmental plantings	In rows using tubestock or direct seeding, or randomly using tubestock or broadcast seeding or both	In rows using tubestock or direct seeding, or randomly using tubestock or broadcast seeding or both

Planting type	Narrow linear planting geometry	Wide linear planting geometry
	Up to 20 metres wide At least 40 metres from any adjacent planting	From 20–40 metres wide At least 40 metres from any adjacent planting

3.2.3 Competition from adjacent trees

You must determine whether there is any ‘material competition’ from adjacent trees. This is because it can result in FullCAM overestimating your carbon stocks.

If you identify material competition from adjacent trees, you can re-stratify the area and use a different FullCAM calibration to account for the material competition. You can apply either a block planting or generic calibration to any areas affected by material competition, while still using a specific calibration for areas not affected.

Sections 54 and 55 in the method describe how to determine the presence or absence of material competition. That process is outlined below.

Adjacent trees

An adjacent tree is classified as a non-project tree growing within 20 metres of along edge of a narrow or wide linear planting. They also have a crown of at least 3 metres wide at the time of FullCAM modelling. There are two kinds of adjacent trees:

- Individual adjacent trees, an adjacent tree more than 20 metres from any other tree.
- Grouped adjacent trees, a group of adjacent trees where all stems in the group are less than 20 metres apart.

Material competition from individual adjacent trees

Figure 4 shows when individual adjacent trees create material competition for narrow linear plantings. This happens when there is more than one tree, on average, for every 150 metres of planting length. Figure 4 shows three scenarios. In each scenario, the planting is 300 metres long. The adjoining area is the area extending 20 metres from the edge of the planting. In scenario 1, there is material competition. This is because there is more than one tree on average for every 150 metres of planting length. In scenarios 2 and 3, there is no material competition. In scenario 2 there is only one tree on average for every 150 metres of planting length. In scenario 3, there are no trees in the adjoining area.

Figure 4: Material competition in narrow linear plantings from individual adjacent trees

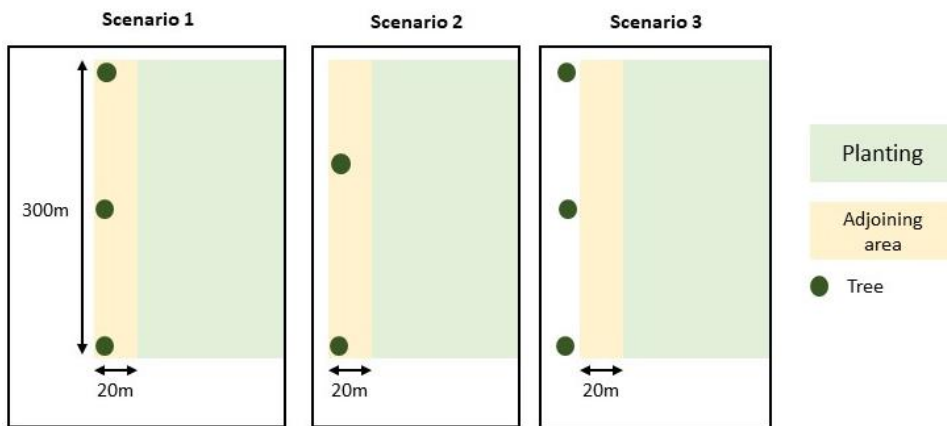
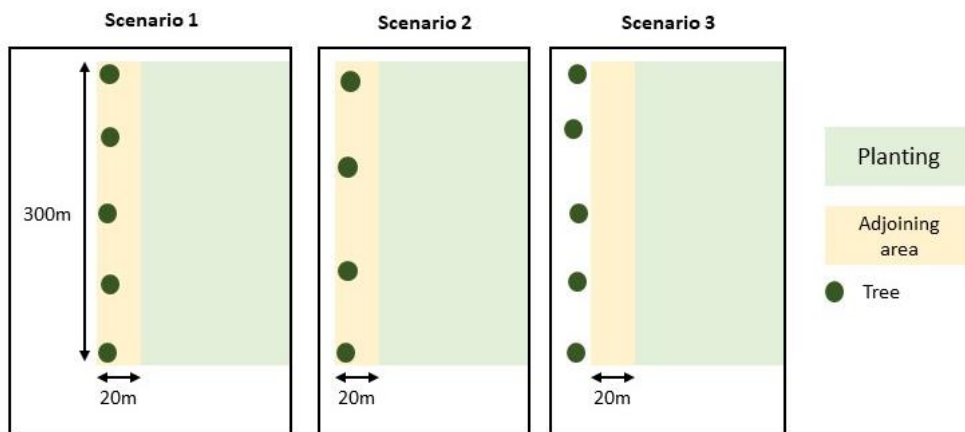


Figure 5 shows when individual adjacent trees create material competition for wide linear plantings. This occurs when there is more than one tree, on average, for every 75 metres of planting length. Figure 5 shows three scenarios. In each scenario, the planting is 300 metres long. The adjoining area is the area extending 20 metres from the edge of the planting. In scenario 1, there is material competition because there is more than one tree on average for every 75 metres of planting length. In scenarios 2 and 3, there is no material competition. In scenario 2 there is only one tree on average for every 75 metres of planting length. In scenario 3, there are no trees in the adjoining area.

Figure 5: Material competition in wide linear plantings from individual adjacent trees

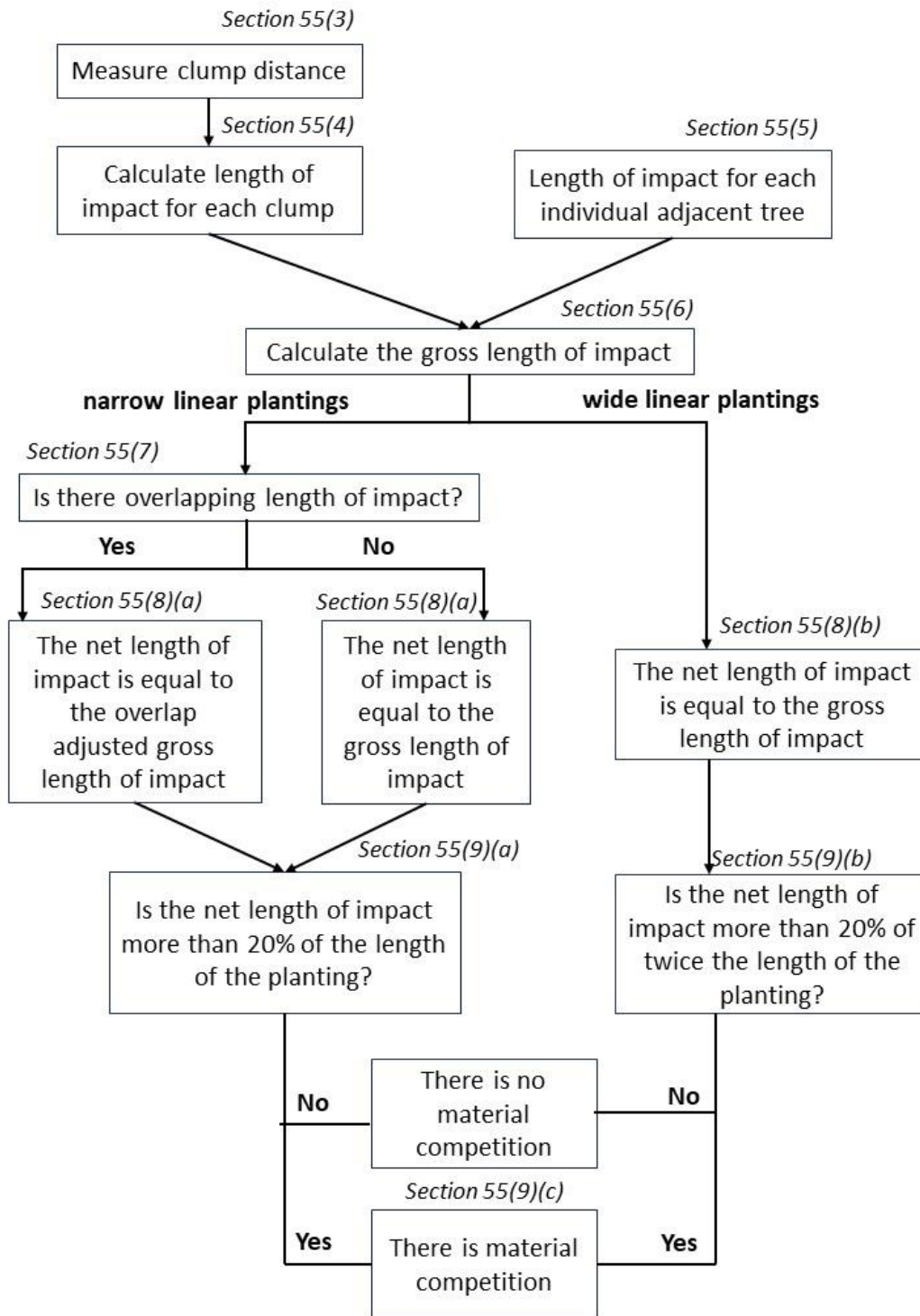


Material competition from grouped adjacent trees

To work out whether there is any ‘material competition’ from grouped adjacent trees, you must work out the net length of impact. The net length of impact is then compared to the length of long axis of the planting. For narrow linear plantings, there is material competition if the net length of impact is more than 20% of the length of the planting. For wide linear plantings, there is material competition if the net length of impact is more than 20% of twice the length of the planting.

The process for working out the net length of impact is shown schematically in Figure 6.

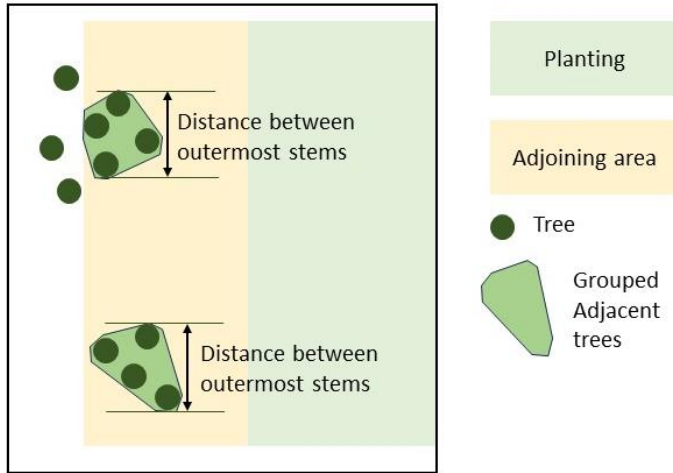
Figure 6: Determining material competition from grouped adjacent trees



First, you will need work out the length of impact of each clump of adjacent trees and each individual adjacent tree. For each clump of grouped trees, start by measuring the distance between the outermost stems of the clump in metres. Figure 7 shows an example. As shown, you measure the distance along the long axis of the planting. Figure 7 also shows that only the trees in the adjoining area are relevant. If a clump extends beyond the adjoining area, those other trees can be ignored. For each clump, adding 40 metres to the distance between the outermost stems gives you the length

of impact for the clump. The length of impact for an individual adjacent tree is 40 metres each. To get the gross length of impact, you add the lengths of impact for all the clumps and individuals together.

Figure 7: Determining material competition from grouped adjacent trees



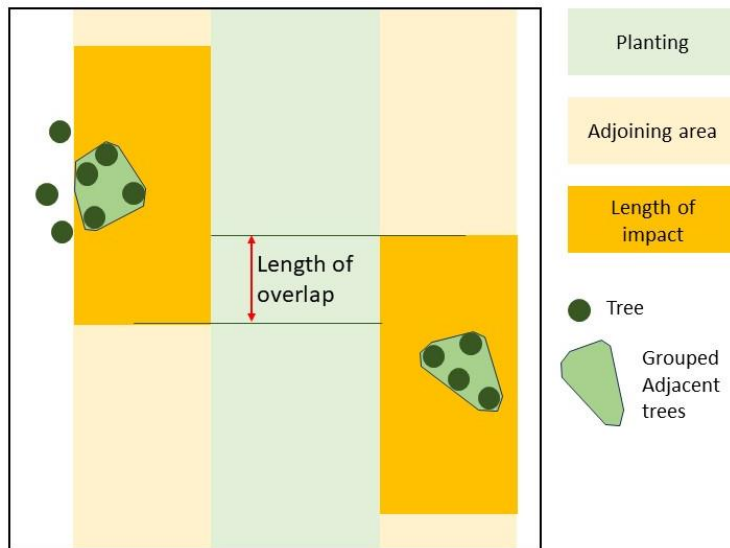
For wide linear plantings, you can now check material competition. This is because, for wide linear plantings, the net length of impact is equal to the gross length of impact. If the net length of impact is more than 20% of twice the length of the planting, then you have material competition.

For narrow linear plantings, you must go through an extra step before checking for material competition. This extra step involves checking for overlap between the lengths of impact for trees that may be on either side of the planting. If there is no overlap, then the net length of impact is equal to the gross length of impact. If there is an overlap, you will need to make an adjustment.

An example of overlapping competition from adjacent trees is shown in Figure 8. In this example there are groups of adjacent trees either side of the narrow planting. The length of impact of each group is shown in orange. The length of impact is the length of the clump plus 40 metres. In the example, the lengths of impact overlap along the long axis of the planting. As such, the net length of impact must be adjusted.

To work out the overlap adjustment:

1. Measure the lengths of impact overlap.
2. Take the overlap distance and halve it.
3. Subtract the halved overlap distance from the gross length of impact. This is your net impact length.

Figure 8: Measuring length of impact overlap

You can now check for material competition. If the net length of impact is more than 20% the length of the planting, then you have material competition.

3.2.4 Choosing a FullCAM calibration

You can either use the general calibration or a specific calibration for your FullCAM modelling.

Choosing a specific calibration over the generic calibration can be advantageous. If you can follow the requirements of a specific calibration, your plantings may deliver a faster growth yield than they would under the generic calibration. If you can use a specific calibration which delivers a faster growth yield, the effect is that you can apply for ACCUs to be issued earlier.

Some of the specific calibrations require field data to be collected and samples taken to measure stocking (planting) density and/or the proportion of trees to shrubs. The costs of collecting these data for smaller projects may outweigh the advantages of applying a specific calibration. For medium to larger plantings, however, applying a specific calibration may be worthwhile.

Note the updates to FullCAM in the 2020 version changed some of the differences between the specific and generic calibrations. For example, there is now little reason to choose a specific mixed species environmental planting calibration. This is because these calibrations produce the same abatement estimates as the generic mixed species environmental planting calibration. A project proponent using a specific calibration can choose to apply the generic calibration at any time.

The specific mallee eucalypt calibrations still produce a higher abatement estimate than the generic mixed species environmental planting calibration. More information on the FullCAM calibrations is provided in the Environmental Planting 2024 FullCAM Guidelines.

The sample data requirements for each species and standard event are shown in Table 3.

Table 3: Specific calibrations available for each species and planting geometry

Calibration type	FullCAM Tree species	Planting geometry	Minimum sampling data required to use a calibration after 5 years from the planting date	Available FullCAM standard planting events
Specific	Mixed species environmental planting temperate	Narrow Linear	Stocking > 1500 stems/ha and Tree Proportion > or = 0.75	Mixed species temperate, Geometry narrow, Stocking >1,500, Prop tree > or = 0.75
			Tree Proportion > or = 0.75	Mixed species temperate, Geometry narrow, Stocking <1,500, Prop tree > or = 0.75
			Stocking > 1500 stems/ha	Mixed species temperate, Geometry narrow, Stocking >1,500, Prop tree <0.75
			No sampling required	Mixed species temperate, Geometry narrow, Stocking <1,500, Prop tree <0.75
		Wide linear	Stocking > 1500 stems/ha and Tree Proportion > or = 0.75	Mixed species temperate, Geometry wide, Stocking >1,500, Prop tree > or = 0.75
			Stocking > 1500 stems/ha	Mixed species temperate, Geometry wide, Stocking >1,500, Prop tree <0.75
			Tree Proportion > or = 0.75	Mixed species temperate, Geometry wide, Stocking <1,500, Prop tree > or =0.75
			No sampling required	Mixed species temperate, Geometry wide, Stocking <1,500, Prop tree <0.75
		Block	Stocking 500 - 1500 stems/ha and Tree Proportion > or = 0.75	Mixed species temperate, Geometry block, Stocking 500 - 1,500, Prop tree > or =0.75
			Stocking > 1500 stems/ha	Mixed species temperate, Geometry block, Stocking >1,500
			Stocking 500 - 1500 stems/ha	Mixed species temperate, Geometry block, Stocking 500 - 1,500, Prop tree <0.75
			Tree Proportion > or = 0.75	Mixed species temperate, Geometry block, Stocking <500, Prop tree > or =0.75
			No sampling required	Mixed species temperate, Geometry block, Stocking <500, Prop tree <0.75

Calibration type	FullCAM Tree species	Planting geometry	Minimum sampling data required to use a calibration after 5 years from the planting date	Available FullCAM standard planting events
Specific	Mixed species environmental planting tropical	Block	No sampling required	Mixed species tropical, Geometry block
Specific	Mallee <i>eucalypt kochii</i>	Block	No sampling required	Mallee eucalypt kochii, Geometry block
		Wide linear	No sampling required	Mallee eucalypt kochii, Geometry wide
		Narrow linear	Stocking > 2,300 stems/ha	Mallee eucalypt kochii, Geometry narrow, Stocking >2,300
			No sampling required	Mallee eucalypt kochii, Geometry narrow, Stocking <2,300
Specific	Mallee <i>eucalypt loxophleba lissophloia</i>	Block	No sampling required	Mallee eucalypt loxophleba lissophloia, Geometry block
		Wide Linear	No sampling required	Mallee eucalypt loxophleba lissophloia, Geometry wide
		Narrow linear	Stocking > 2,300 stems/ha	Mallee eucalypt loxophleba lissophloia, Geometry narrow, Stocking >2,300
			No sampling required	Mallee eucalypt loxophleba lissophloia, Geometry narrow, Stocking <2,300
Specific	Mallee <i>eucalypt polybractea</i>	Block	No sampling required	Mallee eucalypt polybractea, Geometry block
		Wide linear	No sampling required	Mallee eucalypt polybractea, Geometry wide

3.2.5 Stocking density and tree proportion

For some FullCAM calibrations, you may be required to estimate stocking density and the proportion of trees to shrubs in your planting (see Division 7 of Part 3 in the method). If you choose any of the calibrations in Schedule 3 that state 'no sampling required', then you do not need to do this.

For established plantings, stocking density is the number of trees or shrubs per hectare. For new plantings, it is the number of seedlings or seeds per hectare at establishment. The tree:shrub proportion is the proportion of trees relative to the total number of trees and shrubs.

Where applicable for use of a specific calibration, stocking density and tree proportion need to be estimated once during the crediting period of the project. Otherwise, the default values specified in

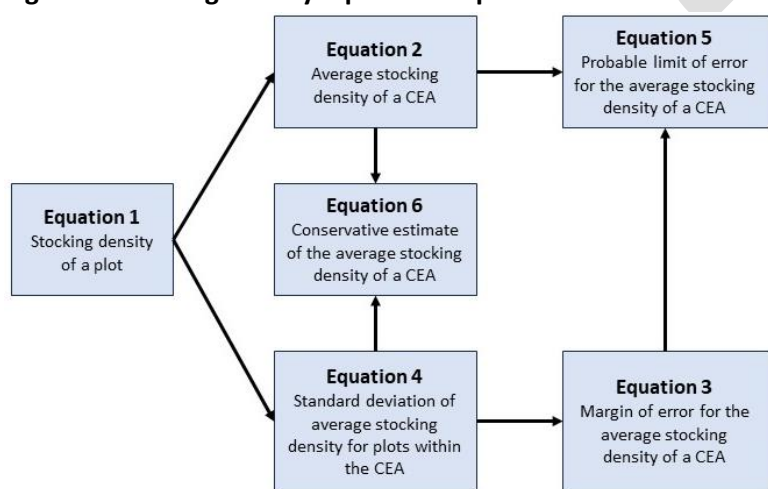
sections 29-31 of the method can be used. Some events, such as fires, affect the stocking density or tree proportion. They can also cause the planting to fail the specific calibration requirements. In that case, you must re-estimate these values.

You can estimate stocking density in two ways:

1. You can count every tree and shrub, and then divide the total by the area of the CEA. Counting can be done by either on-ground measurements or using remotely sensed imagery.
2. You can carry out systematic random sampling (see sections 32-42 of the method).

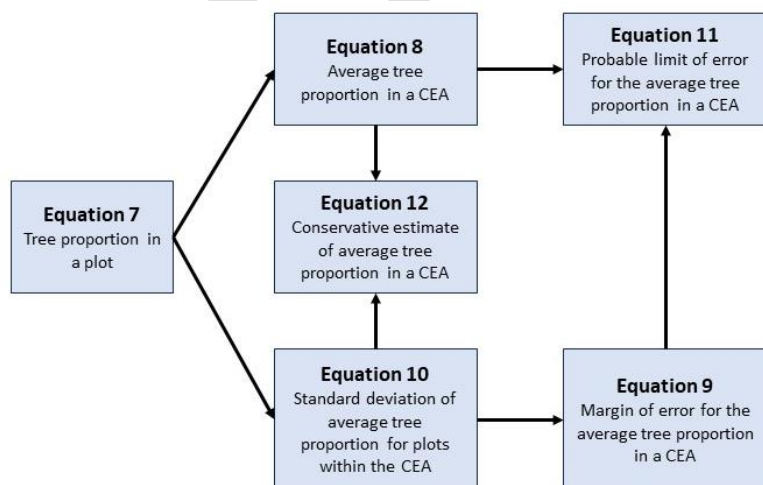
Systematic random sampling involves establishing at least 10 sampling plots in each CEA. The stocking density is then estimated by using Equations 1–6 as per sections 43-47 of the method. The relationship between these equations is shown schematically in Figure 9.

Figure 9: Stocking density equation map



To estimate tree:shrub proportion, you can either calculate the proportion after counting all the trees and shrubs, or, as discussed above, undertake a systematic random sampling. The tree:shrub proportion is calculated using Equations 7–12 as per sections 48-52 of the method. The relationship between these equations is shown schematically in Figure 10.

Figure 10: Tree proportion equation map



Default stocking density and tree proportion

Projects can choose to use a default stocking density. If you do this, you might not be able to use some FullCAM calibrations. Default values differ depending on whether you established your planting using propagated seedling stock or direct seeding.

If you used propagated seedling stock, your default values differ depending on whether it is the first 5 years following the planting or not. The differences are shown in Table 4.

Table 4: Default stocking density and tree proportion for propagated seedling stock

First 5 years following the planting date	After 5 years from the planting date
<p>Stocking density is 85% of the average number of seedlings you planted per hectare.</p> <p>For example, if you planted an average of 100 seedlings per hectare, your stocking density is 85 stems per hectare.</p>	<p>Stocking density is taken to be less than 500 stems per hectare.</p>
<p>Tree proportion is the tree proportion of the seedlings you planted.</p> <p>For example, if you planted 80 trees and 20 shrubs, your tree proportion is 0.8.</p>	<p>If the planting includes a mix of trees and shrubs, the tree proportion is taken to be less than 0.75.</p>

If you used direct seeding, your default values are the same throughout the whole project. Stocking density is taken to be less than 500 stems per hectare. If the seed used consisted of tree species only, then the tree proportion is taken to be greater than 0.75. If the seed used consisted of a mix of tree and shrub species, the tree proportion is taken to be less than 0.75.

Alternatives to default stocking density and tree proportion

You are not required to use the default values for stocking density and tree proportion, and can instead use measured values. This may be required for some FullCAM calibrations. You can only use measured values instead of default values after 2 years from the planting date. If you use measured values, instead of default values, you must provide evidence to the Clean Energy Regulator that a CEA meets or exceeds the stocking density or tree proportion required for your calibration.

As mentioned above, you can measure stocking density and tree proportion through comprehensive counting or systematic random sampling. In either case, you can use on-ground measurement or remotely-sensed imagery. If you used remotely-sensed imagery, it must:

- be date-stamped and geo-referenced; and
- have a horizontal accuracy that meets the CFI Mapping Guidelines; and
- have a pixel resolution of 2.5 metres or better so individual trees can be differentiated; and
- have plots established at each plot location.

For systematic random sampling, at least 10 plots are needed. More may be required to achieve a target probable limit of error at the $P=0.05$ level. This value is worked out in the equations 5 and 11. As Table 5 shows, probable limit of error is used to determine your stocking density and tree proportion.

Table 5: Probable limits of error and stocking density and tree proportion

Probable limit of error at the $P=0.05$ level	Stocking density	Tree proportion
Equal to or less than 10%	The mean as calculated in Equation 2	The mean as calculated in Equation 7
Greater than 10% but less than or equal to 50%	The lower confidence limit as calculated in Equation 6	The lower confidence limit as calculated in Equation 12
Greater than 50%	Repeat the sampling process or use the default values	Repeat the sampling process or use the default values

Plots

If you choose to use sampling, you must establish a grid overlay for your CEAs. This grid is used to set the location of your plots. The grid must consist of square cells. There must be at least 10 grid intersects within each CEA sampled.

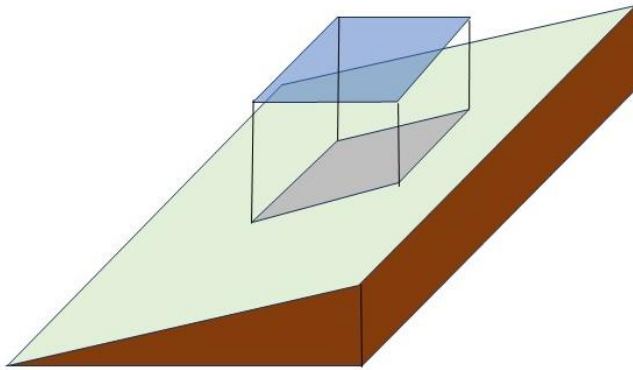
To place your grid, you must start with a set of northing and easting coordinates from the Map Grid of Australia or an Australian standard that has replaced it. Randomly select a northing and easting coordinate from the coordinates in your project area. This is your anchor point. Some projects may need more than one.

Your grid will start with one axis running (true) north to south. You must rotate the grid so that axis is anywhere from 0-89 degrees from its original north-south orientation. A rotation of 0 degrees means the grid stays with that axis oriented directly north to south. Since the grid consists of square cells, rotating it 90 degrees would be the same as rotating it 0 degrees. This is why values above 89 are not included. The degree of rotation must be determined randomly.

These are used as your intended plot locations. An actual plot location must be located within 10 metres of an intended plot location.

Plots in a CEA must have all the same shape. Plots must have a minimum size of 0.01 hectares and a fixed orthogonal area. The orthogonal area is the horizontal plane rather than a sloping plane. Typically, this amounts to the area as you look down on the site from above, as you might from a satellite image. Figure 11 shows an example, where the sloping land is in green and the rectangle area on the horizontal plane is shown in translucent blue. This projects down onto the slope to make the grey area.

Figure 11: A horizontal plane in translucent blue and sloping plane in grey



3.3 Restricted activities

The following activities have restrictions during the permanence period of a carbon project under the Environmental Plantings 2024 method:

- harvesting and other biomass removals
- grazing
- thinning
- use of lime or fertiliser
- infill planting.

3.3.1 Harvesting and other biomass removals

You can remove up to 10% of fallen timber from a CEA in a calendar year for personal use. Personal use excludes selling the fallen timber or other commercial uses. All other biomass cannot be removed from the CEA unless it is for ecological reasons or other exceptions as part of section 57 of the method.

Debris can be removed from your CEA for fire management purposes and can be considered to be naturally fallen timber.

Fruits, nuts, seeds, leaves or materials used for fencing or as craft materials (other than woody products) can be harvested within your CEA. However, there are restrictions as follows: :

- **Only 10%** of the fruits, nuts, seed and leaves can be removed from an individual tree or shrub each calendar year. These can be used for personal or commercial use.
- **Only 10%** of woody products can be harvested for use as fencing or craft materials per calendar year for personal use only.

This allows the collected biomass to be sold commercially and can be used to support the implementation of other Environmental Plantings projects or other land restoration projects. It is important not to collect more than 10% of fruit, nuts, seeds and leaves from each tree or shrub to maintain carbon stocks and tree health. It is important to follow best practice when harvesting

biomass for commercial purposes. We encourage you to refer to resources like the Florabank guidelines²⁷ or seek professional guidance from experts in land restoration.

Biomass may be harvested in accordance with traditional indigenous practices or native title rights without the application of the above restrictions.

Example:

You have a registered Environmental Plantings project, and you want to collect native seed from your plantings. You engage a local ecologist/botanist that has seed collection expertise. You are able to harvest a maximum of 10% of the seeds from each individual tree or shrub each calendar year. This means all the trees or shrubs, from which you collect seeds, must maintain 90% of their seed. The 10% of seed collected can now be utilised for your personal use, for example as part of infill planting on your project.

Alternatively, you can use the 10% of collected seed for commercial purposes, for example you can sell the seed to a seedbank or another land restoration project that may require that species of provenance seed. It is important not to remove more than 10% of the biomass from the trees/shrubs you are collecting seed, as this may impact the carbon stored in the vegetation and the health of the tree.

3.3.2 Grazing

Grazing can occur in a CEA, however it must not impact the ability to achieve or maintain forest cover in the CEA. The Clean Energy Regulator may ask you for evidence that clearly demonstrates the grazing activities have not prevented the achievement or maintenance of forest cover in your CEA. This evidence may include date-stamped, geo-referenced, remotely-sensed imagery. It is recommended that grazing does not occur in your CEA during the first few years of your project to enable planting to establish without the pressure of browsing.

3.3.3 Thinning

You can thin vegetation in your CEA for ecological purposes only. Biomass accumulated as a result of thinning must remain in the CEA, with the exception of permitted removals as per section 57 of the method. If thinning occurs in your CEA, this event must be modelled as an event in FullCAM and a generic calibration must be used (a specific FullCAM calibration cannot be used).

3.3.4 Use of fertiliser

You can apply fertiliser to your plantings to provide the best possible chance for seedlings to survive, however you must not model these events in FullCAM when reporting. Please refer to the Environmental Plantings 2024 FullCAM Guidelines for a complete list of management events you can and can't model in FullCAM under this method. If you are using a specific calibration, you can apply fertiliser to your plantings within the first 12 months of planting. However, this initial application of fertiliser must not be modelled as a management event in FullCAM.

If you are using a generic calibration, there are no restrictions on fertiliser use.

²⁷ [Florabank guidelines website](#)

3.3.5 Infill planting

Infill planting is defined as the planting of trees or shrubs within the bounds of the initial planting of the CEA, for the purposes of increasing stem density, increasing the forest potential of the planting, improving ecological benefits or diversifying species or forest structure.

Infill planting can only be done if your CEA is a mixed species environmental planting (not a mallee planting), and the plantings must use a block planting geometry (i.e. not consist of a single row of stems established by planting tube-stock or direct seeding) with a density that will achieve forest cover.

You must use the generic FullCAM calibration if you are implementing infill plantings.

You may infill plant on your project to increase the stocking density after the planting area has been established and before the end of the first reporting period. Additionally, you may infill plant for ecological purposes, including maximising biodiversity outcomes or to mitigate erosion after the first reporting period and for the remainder of the project.

You cannot infill plant as part of a re-stratification as a result of plantings that have failed to establish. A failure to establish is when an area fails to achieve forest potential, or more than 5% of saplings in an area die, including because of a disturbance event like a fire. In this case, the failed area of the CEA cannot be rectified by infill planting and must be stratified out of the CEA. Please ensure you keep records and report of any infill planting undertaken in your project area as required by section 85 or 88 of the method.

Step 4: Reporting and crediting

4.1 Estimating abatement and crediting

4.1.1 FullCAM modelling

Environmental Plantings projects calculate abatement using FullCAM and applying the associated Environmental Plantings 2024 FullCAM Guidelines.

FullCAM is the model used for Australia's National Inventory emissions reports which track Australia's progress towards our emissions reduction targets under the Paris Agreement. FullCAM is also used to estimate abatement for multiple existing and expired ACCU Scheme vegetation methods.

Projects use the version of FullCAM in force at the end of the reporting period. When updated versions of FullCAM are released, projects will be expected to use those. The Environmental Plantings 2024 FullCAM Guidelines will say which version projects must use to calculate their abatement.

Project proponents should be aware that FullCAM updates may impact their net abatement calculations. A project may have a lower abatement estimate under a new version of the model. This risk should be taken into consideration by project proponents in decisions about the viability of a project.

4.1.2 Carbon credit discounting

A permanence period discount and risk of reversal buffer discount apply to Environmental Plantings projects. These reduce the ACCUs issued to projects. This discount is applied at the point of calculating the credits to be issued. This means for every 100 carbon credits you would earn, 95 or 75 carbon credits will be issued respectively. This is a legislative requirement that reflects the risk of losing stored carbon that cannot be recovered. This applies to all carbon credits earned during any ACCU Scheme sequestration projects.

4.1.3 Offsets reports

An offsets report is the document (plus supporting information) that you provide to the Clean Energy Regulator each time you report on your project. It details your project's progress, including the net abatement amount. You can claim ACCUs each time you submit an offsets report, provided you report an increase in stored carbon after deducting any increases in project emissions.

You can submit your offsets report through the Clean Energy Regulator Online Services.²⁸ To be issued ACCUs, you will need to set up an Australian National Registry of Emissions Units (ANREU) account.²⁹

²⁸ [CER online systems](#)

²⁹ [CER online systems](#)

4.2 Auditing and notification requirements

4.2.1 Auditing your project

Your project needs to be audited to align with the ACCU Scheme's legislative requirements. The number of audits required over the 25-year crediting period will depend on the project size and the forward abatement estimate. Most Environmental Plantings projects will require 3 audits, including one with the first offsets report.

Each audit report is submitted when you apply for ACCUs. The Clean Energy Regulator will provide you with an audit schedule when your project is registered, which will tell you what reports need to include audits. For example: "Audit 2: First project report submitted after 25/07/2024".

4.2.2 Engaging auditors

We recommend you engage an auditor early when developing your project, as this will help you work out audit costs. A list of registered auditors is on the Clean Energy Regulator's website.³⁰

4.2.3 Notification requirements

You need to tell the Clean Energy Regulator about important changes to your project. For example, if the person running the project changes, you need to inform them. For more information, see the Clean Energy Regulator's page on compliance.³¹

4.2.4 Making changes to your project

You can make changes to your project to adjust for changing circumstances. You may wish to add promising new areas of land or change the person responsible for running the project. To make changes (variations) to your project, you will need to complete a Project Variation form, available from the Clean Energy Regulator Client Portal.³²

³⁰ [CER website: Find an auditor](#)

³¹ [CER website: Our compliance approach](#)

³² [CER online systems](#)