

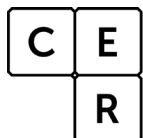


Australian Government
Clean Energy Regulator

OFFICIAL

High integrity ACCUs

*How regulatory assurance is
supporting investment in
forest carbon*



Australian
Carbon Credit
Unit Scheme

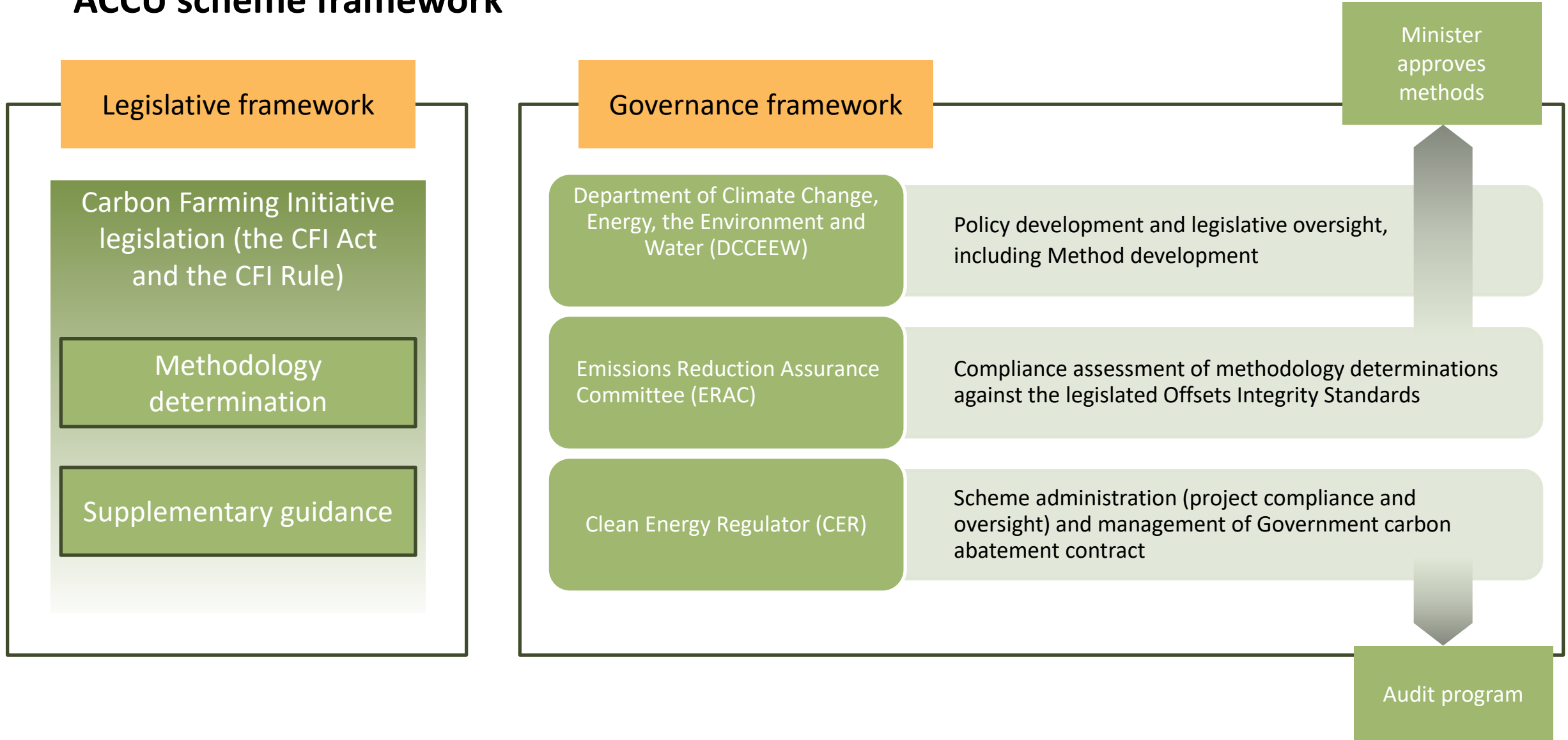
The Clean Energy Regulator (CER)

The CER is the statutory authority responsible for administering legislation that reduces carbon emissions and increase the use of clean energy.

Our purpose...
“Accelerate carbon abatement for Australia”



ACCU scheme framework

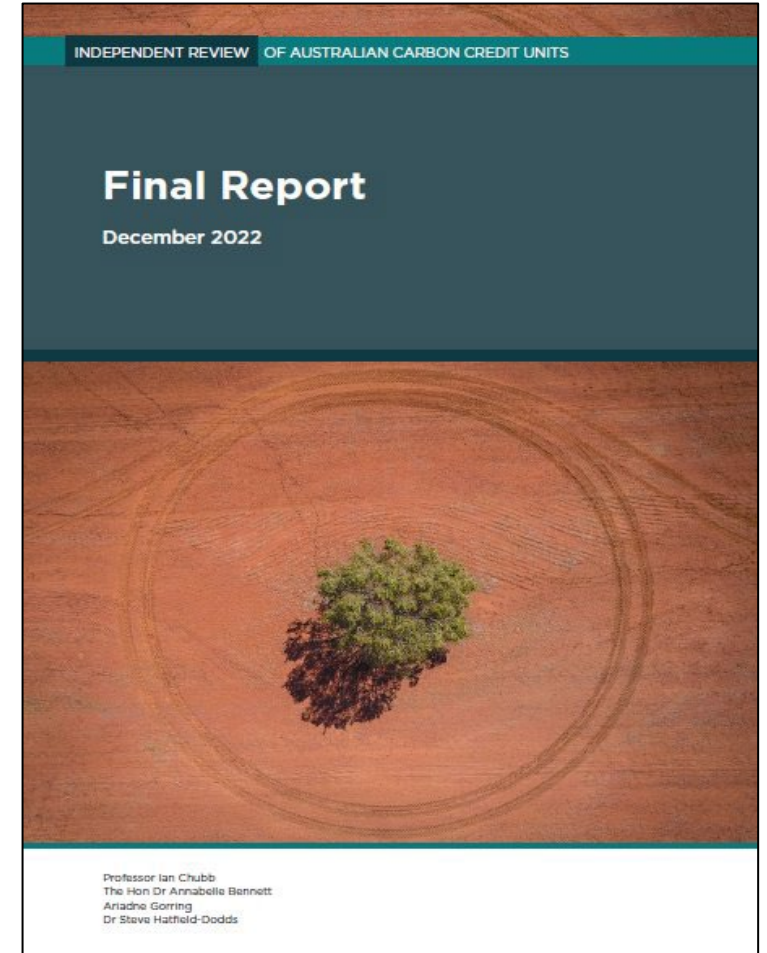


Reviews have confirmed the integrity of ACCUs

ACCU Scheme arrangements are sound.
Independent Review of ACCUs (Dec 2022)

ACCU Scheme is fundamentally well designed.
Climate Change Authority's Review (Dec 2023)

The CER's administration of the ACCU Scheme is effective. No recommendations to the CER.
ANAO Performance Audit Report (April 2024)



The 2022 plantation forestry method

Plantation Forestry method

- **271** projects registered
- **52** projects credited
- Approx **900,000** ACCUs issued

Types of activity:

- Establishing and maintaining a new plantation forest (Sch 1)
- Converting an existing short rotation plantation forest to a long rotation plantation forest (Sch 2)
- Avoiding conversion of an existing or recently harvested plantation forest (Sch 3)
- Transitioning a plantation forest to a permanent forest, in situations where that plantation is at risk of being converted to non-forested land (Sch 4)



Australia's hardwood and softwood plantation estates

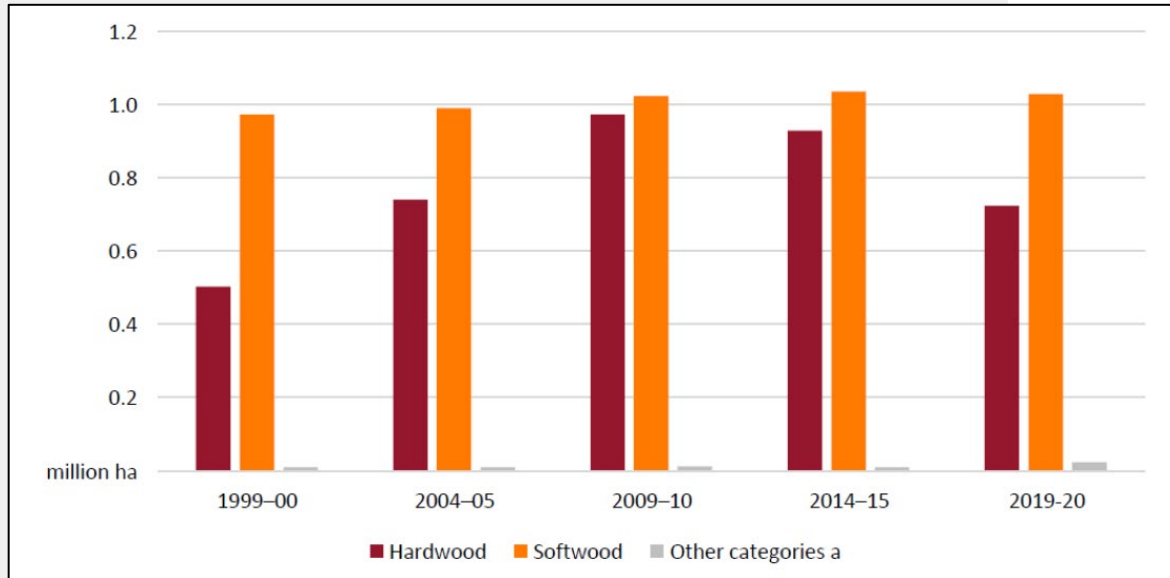


Figure: Total Australian plantation area, by type, 1999-00 to 2019-20

Source: ABARES 2021

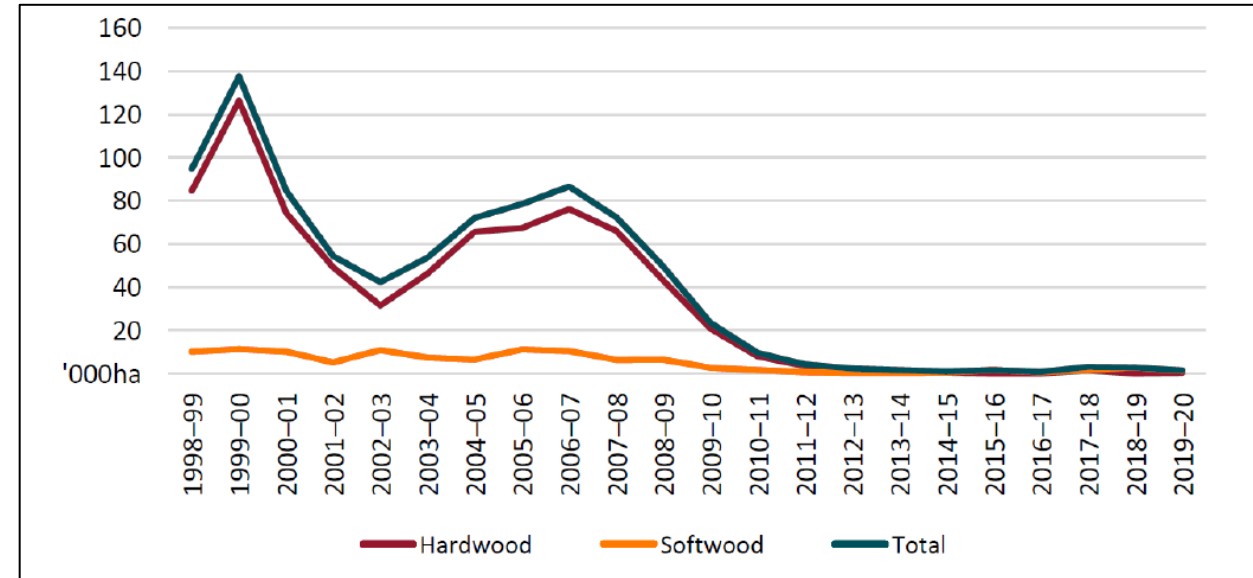
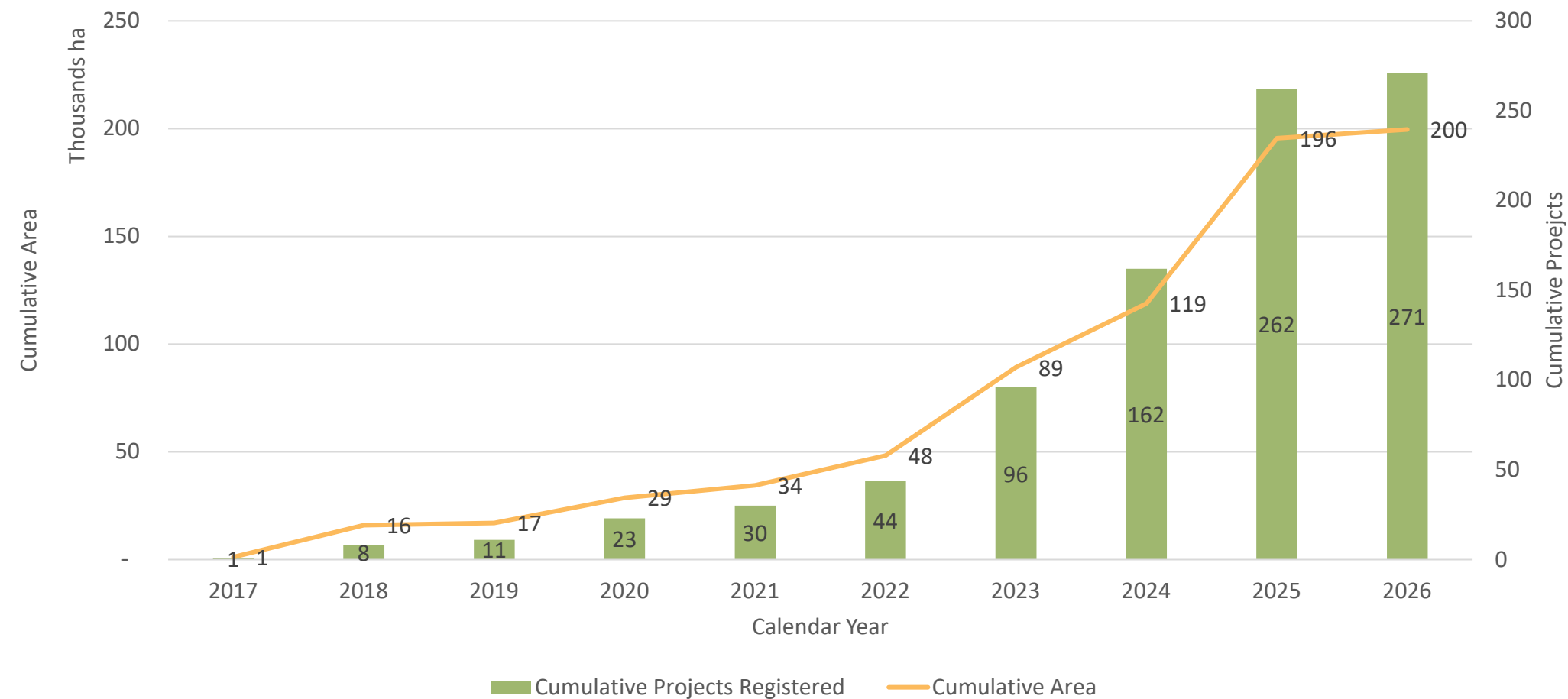


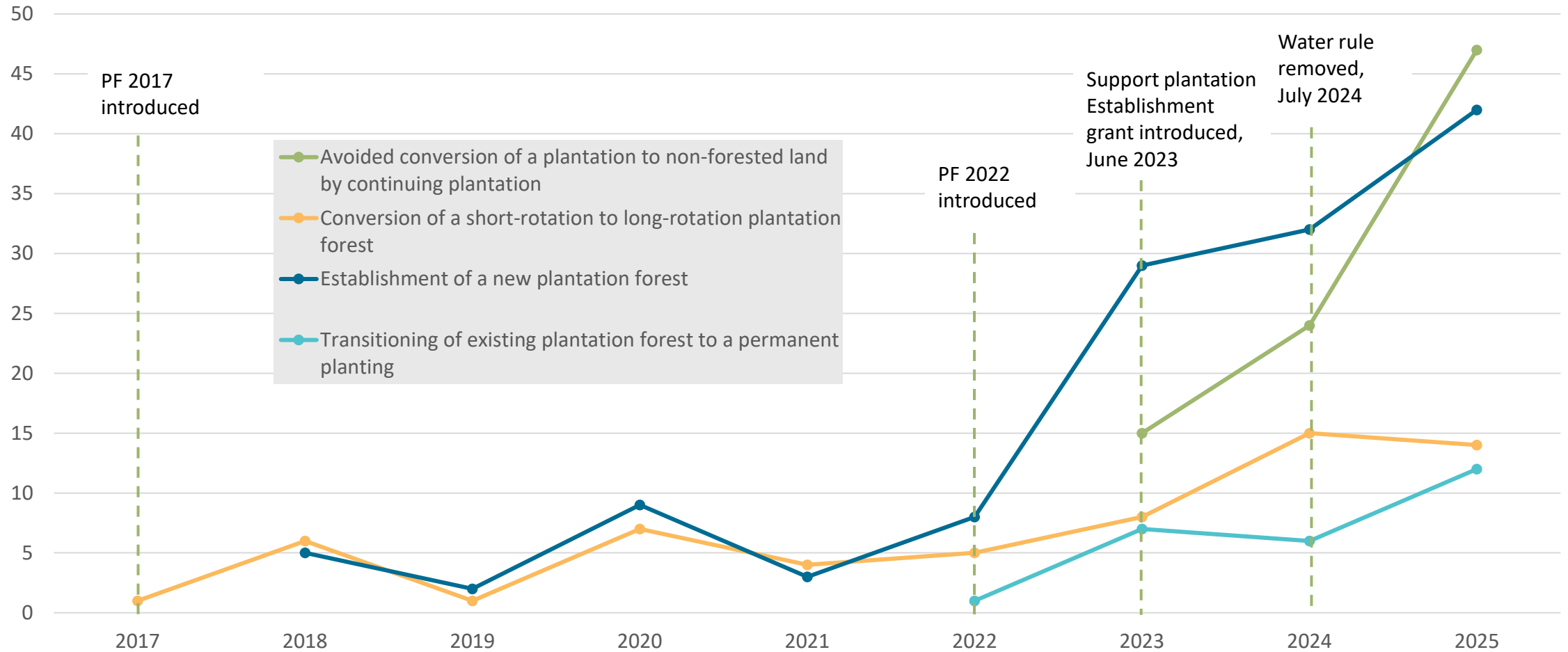
Figure: New plantation establishment, 1998-99 to 2019-20

Project Activity	Scheme level	Method level
Schedule 1 Establishing a new plantation	Fit and Proper Person test for participation	- Plantation land eligibility - Additional discount for short-rotation
Schedule 2 Converting an existing plantation from a short to a long rotation	- Newness and additionality - Land eligibility requirements (legal right, EIH, Reg approval)	- Species restriction - Location restriction (within 100km of an NPI region)
Schedule 3 Continuing plantation forestry activities	- Scheduled & compliance audits - Ongoing reporting (at least every 5 years) - Ongoing monitoring and notification	- Plantation age restriction - Location restriction (within 50km of an NPI region) - Additional discount - Financial viability test - Transformation statement and QIP sign off
Schedule 4 Transition to a permanent (not-for-harvest) forest	Permanence discounts and risk of reversal buffer	- Additional discount for certain sub-category - Financial viability test - Transformation statement and QIP sign off

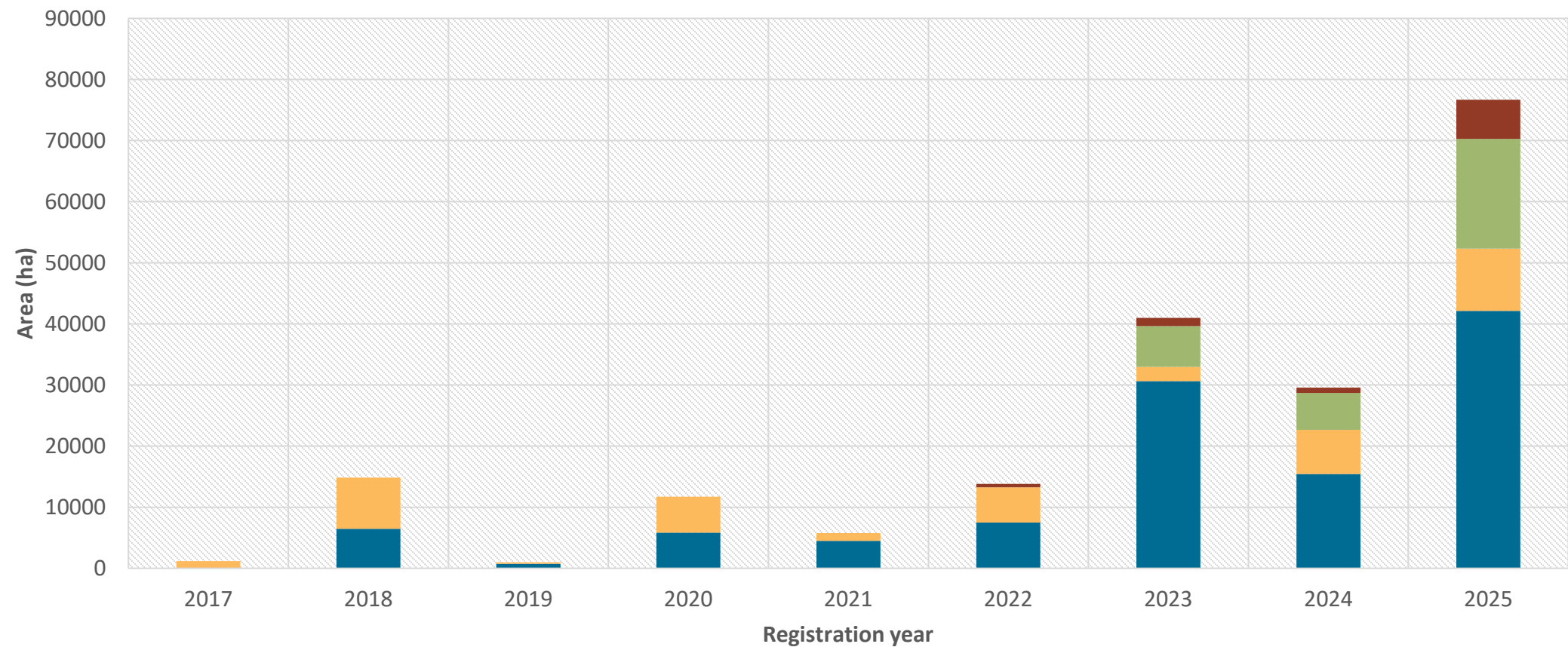
Cumulative total project registration and area registered under Plantation Forestry as of 31 Jan 2026



Plantation Forestry projects registered under each activity type

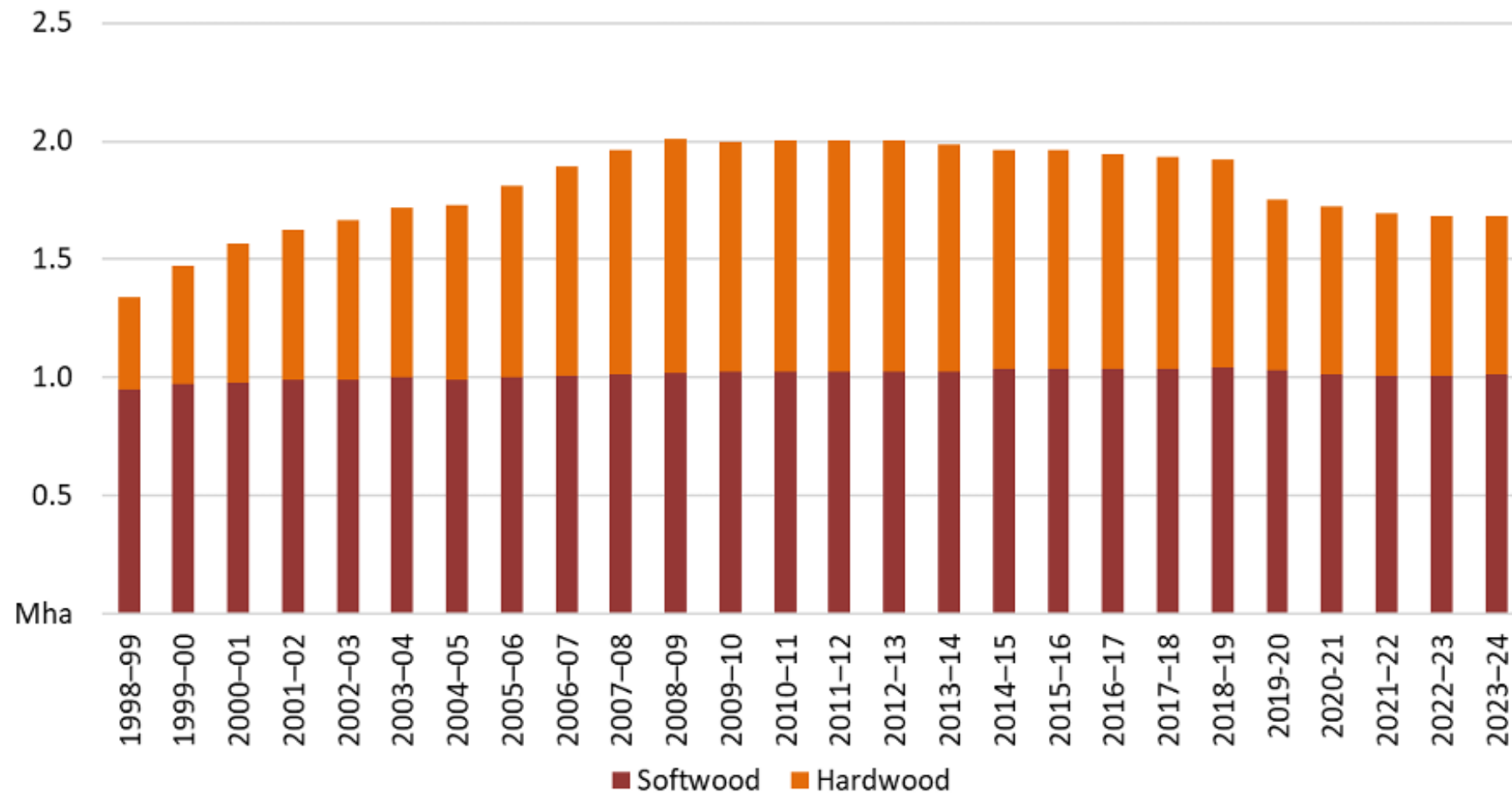


Area registered under each activity type



- Transitioning of existing plantation forest to a permanent planting
- Avoided conversion of a plantation to non-forested land by continuing plantation
- Conversion of a short-rotation to long-rotation plantation forest
- Establishment of a new plantation forest

Australia's hardwood and softwood plantation estates

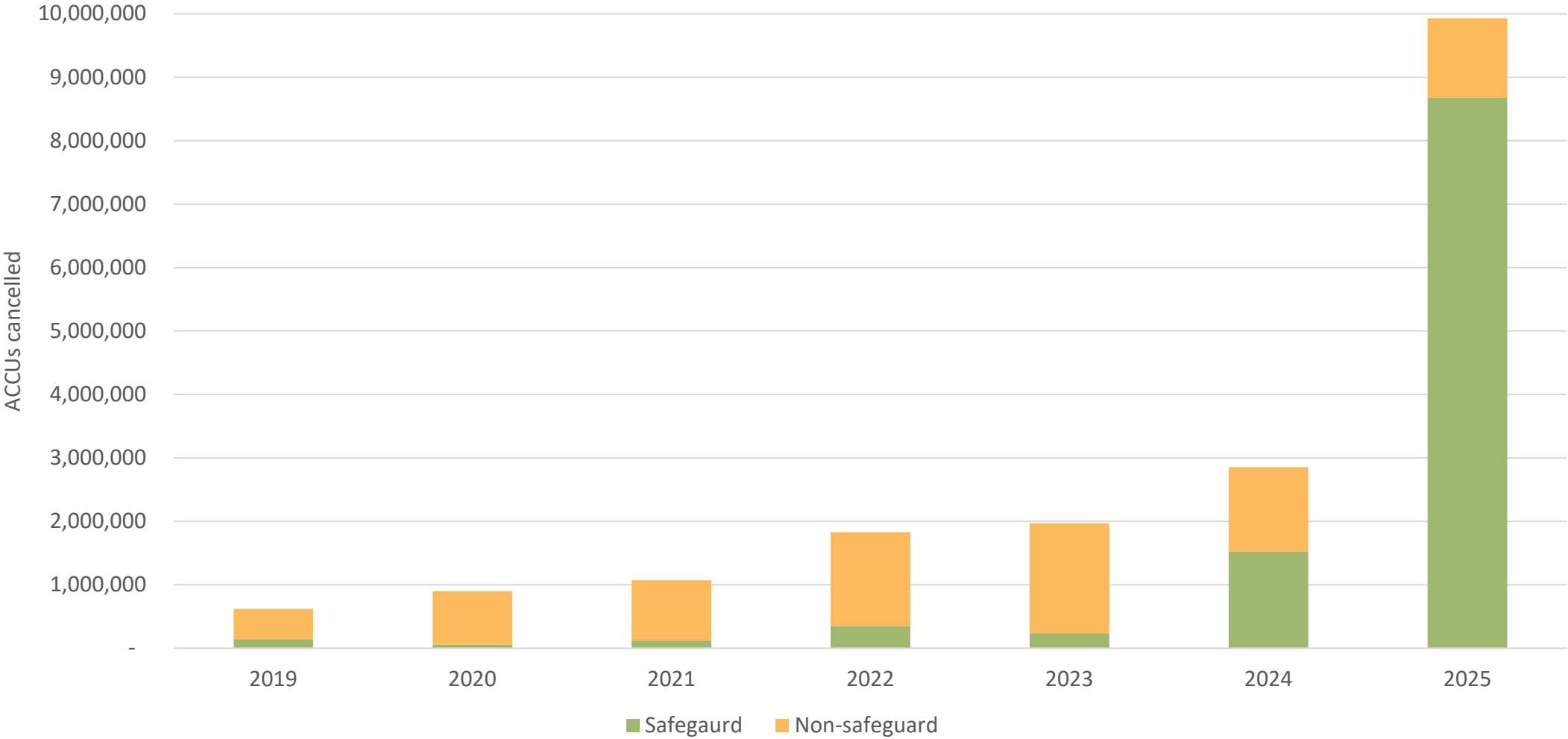


Source: ABARES



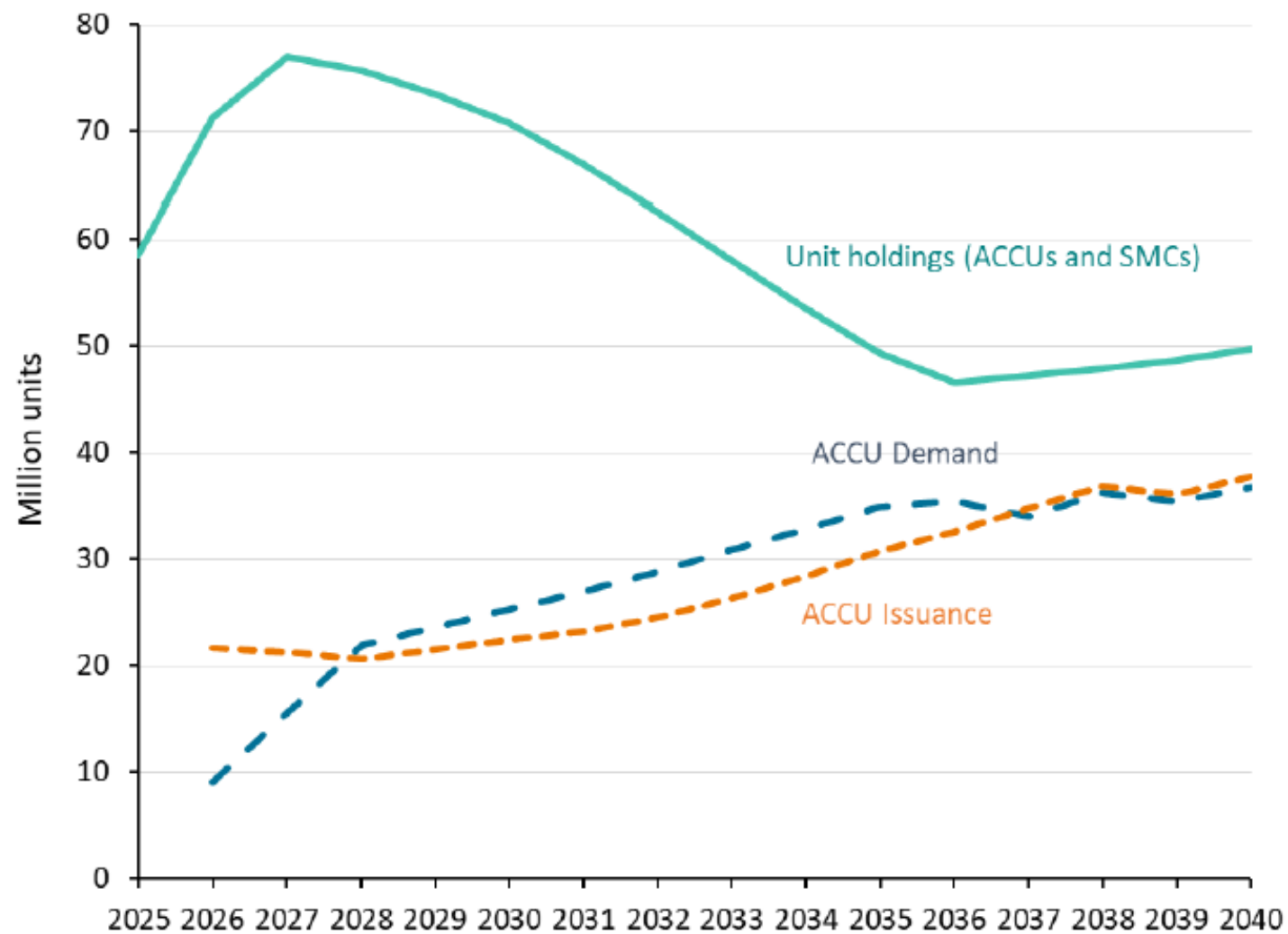
ACCU market outlook

ACCU demand





ACCU demand forecast



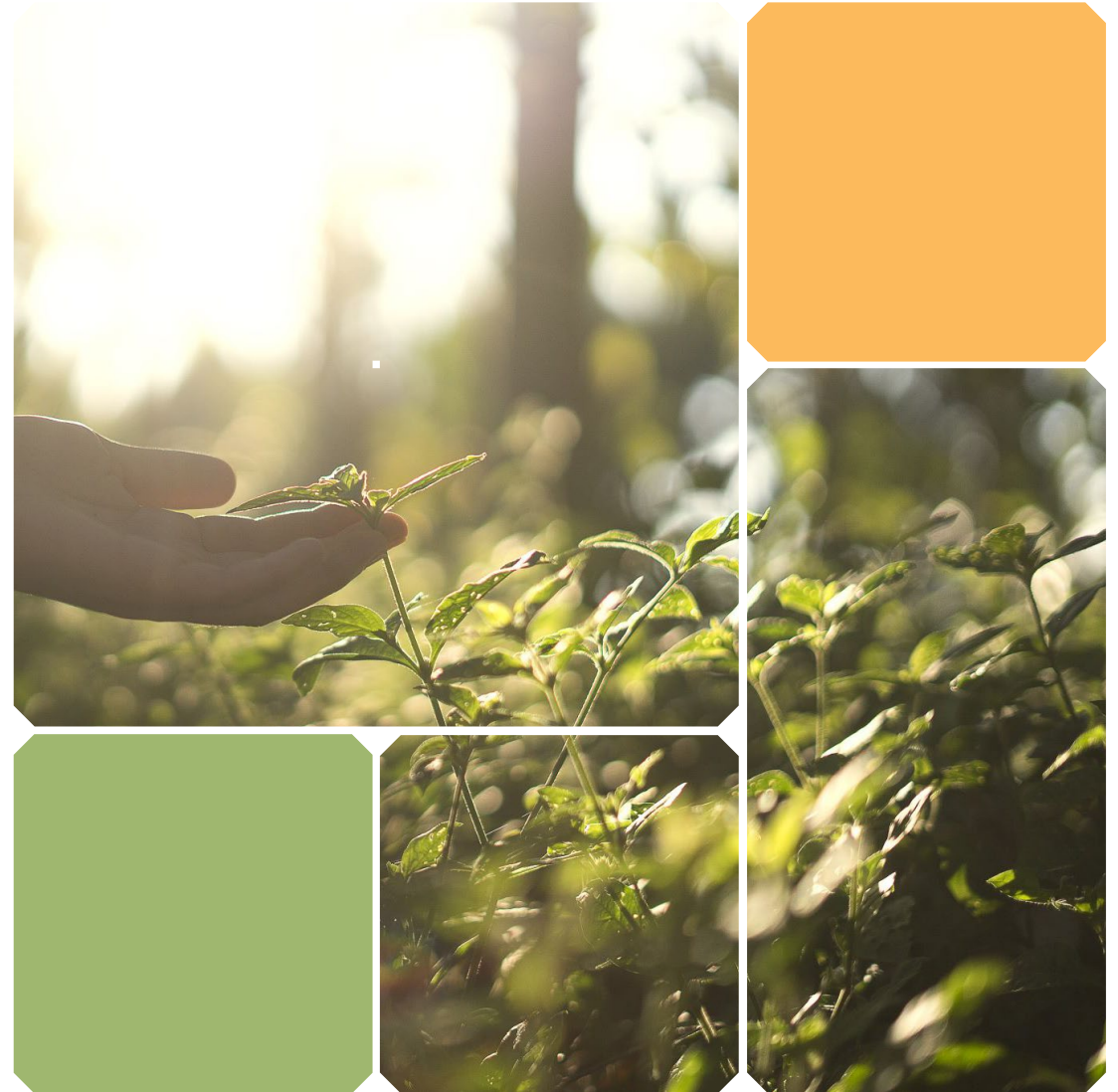
Source: DCCEEW, November 2025, Australia's emissions projections

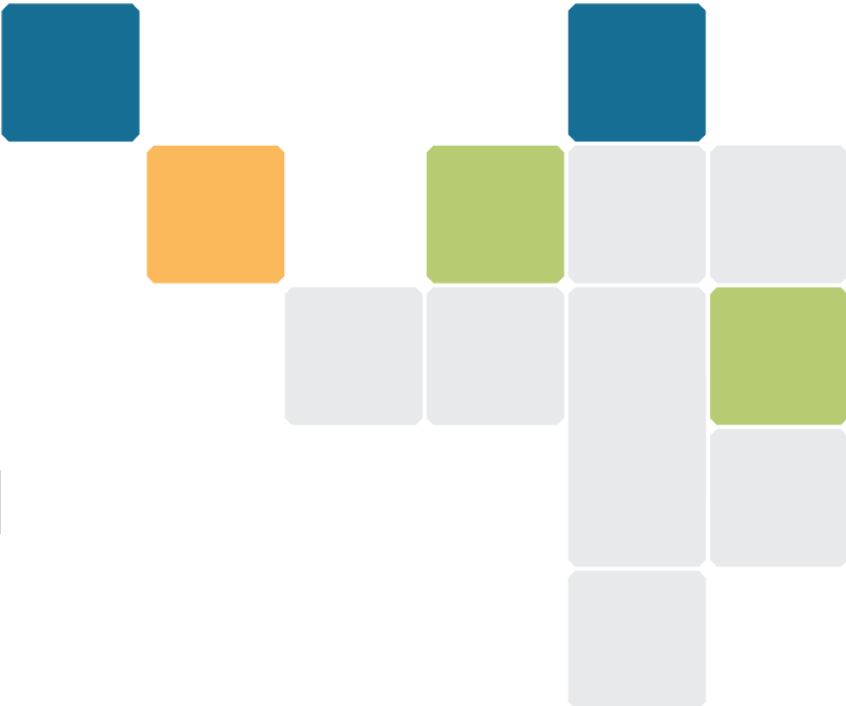
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Australian
Carbon Credit
Unit Scheme

Integrity is a shared responsibility.





Thank you

Contact

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