



Be ACCUrate Post crediting period guidance and permanence obligations webinar – questions and answers

This document contains the questions and answers provided during the Be ACCUrate webinar held on 22 October 2025. You can access a [recording of the presentations from this webinar on our YouTube channel](#).¹

The information provided in this document was accurate at the time of the webinar and is subject to change.

I have seen a Permanence plan template for reforestation by environmental or mallee plantings 2024. Is there one/could one be developed for commercial plantations?

At this stage, the only published Permanence Plan template is the one developed for small-scale projects under the reforestation by environmental or mallee plantings methods. This template was originally created to support proponents participating in the [Environmental Plantings Pilot](#)² and was recently updated to incorporate additional risk items and new suggested risk controls.

We don't currently plan to develop a Permanence Plan template specifically for commercial plantations. If there is substantial interest from stakeholders, we would be open to considering making such a template in the future.

For more information, refer to [permanence plan template for projects under the reforestation by environmental or mallee plantings 2024 method](#).³

Should permanence plans include a section on tenure and project governance risks?

Permanence Plans should address all risks that could affect the long-term maintenance of sequestered carbon in the project area. While the primary focus is typically on physical risks such as fire, drought, or land degradation, proponents can also consider governance risks that may impact the project's ability to meet permanence obligations.

Including a section in permanence plans on tenure and governance arrangements can help clarify who holds responsibility for implementing risk controls, and outline any legal, contractual, or operational arrangements in place to support compliance. This may include details on landholder agreements and governance strategies that ensure permanence is effectively managed over the permanence period.

¹ <https://www.youtube.com/watch?v=uruuoW4sISI>

² <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/accu-scheme-methods/reforestation-environmental-or-mallee-plantings-fullcam-method-2014/environmental-plantings-pilot>

³ https://cer.gov.au/document_page/permanence-plan-template-projects-under-reforestation-environmental-or-mallee-plantings-2024-method



For more information, refer to [permanence obligations](#)⁴ and [carbon maintenance obligations](#).⁵

If a project is abandoned prior to completion of the permanence period, or a project is revoked, what is the impact, if any, on the validity of credits already issued, in particular when purchased by third parties?

If a project ceases to meet its legislative requirements before the end of its permanence period and the project is revoked, the project proponent may be required to relinquish Australian Carbon Credit Units (ACCUs) previously issued to the project in line with relinquishment provisions in the *Carbon Credits (Carbon Farming Initiative) Act 2011*.

The validity of individual ACCUs issued to a project is not affected by a notice to relinquish being issued to the project proponent for that project. If the original proponent no longer holds the ACCUs from a project, they may satisfy relinquishment obligations by returning ACCUs issued to other projects in their ANREU holdings or purchased from the secondary market.

For more information, refer to [permanence obligations](#)⁶ and [carbon maintenance obligations](#).⁷

In regards to extending a permanence period due to added area, does that occur for all of the project area, or just the area added under the project? For example, on a 400 hectare project, if you add 50 hectares, does the permanence extend on 450 hectares, or just 50?

When an area is added to a declared sequestration project through an 'add area' variation, the permanence period start date is reset for the entire project, not just for the newly added area. This means that the permanence obligation applies to the full project area, including both the original and newly added area, from the date the variation takes effect.

Proponents should carefully consider the implications this may have for their projects, as extending the permanence period may affect project planning, risk management strategies, and legal right arrangements. It is important that permanence is ensured across the full project area for at least the duration of the permanence obligation period.

For further information, refer to [permanence obligations](#),⁸ [carbon maintenance obligations](#)⁹ and [making changes to your project](#).¹⁰

⁴ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate-accu-scheme/permanence-obligations#reversal-events>

⁵ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate/carbon-maintenance-obligations>

⁶ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate-accu-scheme/permanence-obligations#reversal-events>

⁷ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate/carbon-maintenance-obligations>

⁸ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate-accu-scheme/permanence-obligations#reversal-events>

⁹ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate/carbon-maintenance-obligations>

¹⁰ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate-accu-scheme/making-changes-to-your-project>



The first speaker mentioned that the permanence period re-starts every time area is added to a project. Does this include the addition of exclusion areas suspected as having no forest potential during initial stratification but subsequently found to be regenerating?

The permanence period applicable to a project commences from the latter of:

- the date that ACCUs were first issued to a project; and
- the date that a project declaration was varied as to add area following a variation to add area(s) to a declared project.

The permanence period start date does not reset where areas within the existing declared project area (such as carbon estimation areas, and exclusion areas) are moved to a different category.

For further information, refer to [permanence obligations](#),¹¹ [ACCU Scheme project timeline](#)¹² and [making changes to your project](#).¹³

What should I do if I'm unable to access the site within the notification period to conduct fieldwork and determine whether the disturbance is significant?

If a natural disturbance impacts your project, we encourage you to stay safe and prioritise community health and safety. Once it is safe to do so, proponents of sequestration projects must notify us of any [significant disturbance events](#)¹⁴ leading to reversal of carbon stocks.

If a project proponent is unable to access a project site to assess a potential disturbance event, the method applicable to the project may allow for the use of remote sensing technologies, such as geospatial imagery or satellite data, to conduct preliminary assessments of the disturbance. These tools can help determine whether the event may constitute a significant reversal of carbon stores.

If there is any uncertainty about whether a disturbance is considered to be significant, we recommend that proponents submit a notification that contains the available information within the required timeframe. This aligns with best practice and allows us to assess the situation as more information becomes available.

Your notification can be updated once the proponent regains access to the site, and further evidence is obtained.

For more information, refer to [carbon maintenance obligations](#).¹⁵

¹¹ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate-accu-scheme/permanence-obligations#reversal-events>

¹² <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/managing-risk-and-integrity-accu-scheme/accu-scheme-project-timelines>

¹³ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate-accu-scheme/making-changes-to-your-project>

¹⁴ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate-accu-scheme/permanence-obligations>

¹⁵ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate/carbon-maintenance-obligations>



What are the permanence obligations of the agent?

Permanence obligations for ACCU Scheme projects apply to the project proponent.

While an agent may be engaged by a proponent to assist them in managing their project, the responsibility to comply with permanence obligations remains with the project proponent as identified in the declaration.

Even where a contractual arrangement for management of permanence obligations is established between a project proponent and an agent, we will continue to hold the proponent responsible for ensuring compliance with all legislative requirements.

For more information, refer to [permanence obligations](#).¹⁶

How are the ACCUs held in risk of reversal buffers used where a project has a natural disturbance event, or where a project is revoked but credits have already transferred to other ANREU accounts?

The risk of reversal buffer applicable to sequestration projects under the ACCU Scheme and applies a discount to the number of ACCUs that we issue to a project.

ACCUs representing the reduction in issuance from the risk of reversal buffer are not created, issued or held. As such, there are no units held as a result of the buffer, and therefore no avenue for these to be used to respond to a notice to relinquish ACCUs as a result of a disturbance event.

For more information, refer to [permanence obligations](#).¹⁷

If there is a reversal in carbon stocks outside of CEAs, but within the project boundary, would there be an expectation that the proponent relinquishes ACCUs for area they have never been issued for (because they're outside CEAs)?

No, there would not be an expectation for the proponent to relinquish ACCUs for areas outside CEAs. ACCUs are only issued for carbon sequestration or emissions reductions that occur within CEAs, as these are the defined areas where project activities are measured and credited under the applicable methodology. If carbon stock reversals occur outside CEAs, those areas have never generated ACCUs, so there is no basis to relinquish units for them. The relinquishment obligation applies only to credited carbon, not to uncredited areas within the broader project boundary.

Please note, while there may be no relinquishment requirement, the project proponent is still required to notify the CER of a reversal event that occurs within the project area, irrespective of whether this is located inside a CEA.

For more information, refer to [permanence obligations](#).¹⁸

¹⁶ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate-accu-scheme/permanence-obligations#reversal-events>

¹⁷ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate-accu-scheme/permanence-obligations#reversal-events>

¹⁸ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate-accu-scheme/permanence-obligations#reversal-events>



How does the CER "police" that the permanence obligations are being met – particularly if the landholder has changed following the completion of the crediting period? What monitoring do you have in place and what legal avenues exist to pursue non-compliant parties?

The Clean Energy Regulator (CER) has a range of monitoring and enforcement powers to ensure project proponents are meeting their ongoing obligations with respect to managing their ACCU Scheme projects.

It is important to note that compliance with the *Carbon Credits (Carbon Farming Initiative) Act 2011* rests with the project proponent, and these requirements persist into the post-crediting permanence period. For example:

- **Project monitoring requirements** – Proponents are required to meet ongoing monitoring requirements set out in the method, such as monitoring for disturbance events
- **Reporting requirements** – Proponents must continue to supply offsets reports at least every five years, with details of the ongoing management of their project and any reportable changes
- **Notification requirements** – Proponents must notify the CER after certain events occur, such as when a project proponent loses legal right or following a disturbance event
- **Recordkeeping requirements** – Proponents must maintain appropriate records regarding their compliance with the ACCU Scheme including the relevant method covering the project.

Failure to meet one of these obligations may attract civil penalties through proceedings brought against the project proponent by the CER.

The CER uses a range of capabilities to ensure project proponents are meeting these requirements. We use remote sensing and intelligence from other sources to monitor sequestration projects, including throughout the project's permanence period. Third parties may also bring relevant matters to our attention for us to investigate further.

In the event of non-compliance, the CER responds in accordance with our [compliance policy for education, monitoring and enforcement activities](#).¹⁹

For more information, refer to [post-crediting period obligations for sequestration projects](#)²⁰ and [project reporting and audits](#).²¹

Some projects are required to submit a Forest Management Plan and a Permanence Plan. Can the FMP serve both purposes as it will typically cover all risk management strategies that would be in the permanence Plan?

A Forest Management Plan may be used to satisfy the requirements of both the forest management and the permanence plan, provided it comprehensively addresses the specific obligations for each document under the Carbon Credits (Carbon Farming Initiative) Rule 2015 under the applicable method. While the CER allows

¹⁹ <https://cer.gov.au/about-us/our-compliance-approach/compliance-policy-education-monitoring-and-enforcement-activities>

²⁰ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate-accu-scheme/post-crediting-period-obligations-sequestration-projects>

²¹ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate-accu-scheme/project-reporting-and-audits>



for a single, integrated document, it is essential that all required elements for both plans are clearly and separately addressed within the submission.

Although a single document may be submitted, the CER's Online Services portal requires both plans to be uploaded separately. In this case, the same combined document should be uploaded in response to both prompts to ensure compliance and streamlined assessment of your application.

For further guidance, refer to [permanence obligations](#)²² and [forest management plan guidance](#).²³

If a landholder undertakes an environmental planting project in stages over a few years (planting), how does this impact on the permanence period of the project?

For environmental planting projects registered under the ACCU Scheme, the permanence period begins when ACCUs are first issued to the project. This applies regardless of whether plantings are undertaken all at once or in stages over several years.

Once ACCUs are issued, the permanence obligation applies to the entire project area from that point forward. Additional plantings can continue after the permanence period has commenced, but the start date of the permanence period remains fixed based on the initial issuance of ACCUs.

Proponents should ensure that land management practices and legal arrangements support the maintenance of carbon stocks across the full permanence period.

For further information, please refer to [permanence obligations](#)²⁴ and [ACCU Scheme project timeline](#).²⁵

Will the reporting requirements differ if it is a stacked credit project or can it be completed as usual?

In a stacked arrangement – where multiple ACCU methods are applied to the same project area, or in combination with a Nature Repair Market project – each project covered by the relevant method must be treated separately for the purpose of monitoring, reporting, auditing and compliance.

Proponents are required to understand and meet the specific reporting, monitoring, recordkeeping and notification obligations associated with each project independently. This includes submitting separate reports that address the unique requirements of each methodology, even if the activities occur within the same geographic area. However, in many cases there may be efficiencies from synchronising the effort and fieldwork required to implement and report on stacked projects.

²² <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate-accu-scheme/permanence-obligations#reversal-events>

²³ <https://cer.gov.au/document/forest-management-plan-guidance>

²⁴ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate-accu-scheme/permanence-obligations#reversal-events>

²⁵ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/managing-risk-and-integrity-accu-scheme/accu-scheme-project-timelines>



For detailed guidance, please refer to [project reporting and audits](#)²⁶ and [replanting native forest and woodland ecosystems method](#).²⁷

How do I know what max carbon sequestration is for my project?

Under the ACCU Scheme, project proponents of sequestration projects can apply to stop reporting on a sequestration project. One of the conditions for the CER to approve such an application is that the project has reached its maximum carbon sequestration capacity.

The concept of maximum carbon sequestration varies depending on the method applied to your project. To determine it accurately, you must refer to the specific method, supporting guidelines and, where applicable, use modelling tools or consult independent experts.

Under the ACCU Scheme, the definition and calculation of maximum carbon sequestration depend on the method used to estimate abatement. Some methods – such as plantation forestry – incorporate long-term carbon modelling, allowing proponents to estimate carbon stocks over a 100-year period. In these cases, the method itself provides a framework for understanding the upper bounds of sequestration potential.

For other methods, such as Human-Induced Regeneration (HIR) or environmental plantings, the concept may not be explicitly defined. Instead, proponents may need to rely on:

- modelled growth curves and biomass accumulation data
- remote sensing and field measurements
- third-party expert assessments to validate sequestration estimates
- method-specific guidance on carbon estimation and reporting.

The CER recommends that proponents review the applicable method determination and supporting documentation to understand how carbon sequestration is quantified. For modelled methods, tools such as the CFI Reforestation Modelling Tool and the Full Carbon Accounting Model may be available to assist in estimating sequestration over time.

It is also advisable to consult with the CER or a carbon service provider to ensure your approach aligns with regulatory expectations and can be independently verified.

The CER will assess each **Application to stop reporting on a sequestration project** on a case-by-case basis.

For more information, refer to [post-crediting period obligations for sequestration projects](#),²⁸ [project reporting and audits](#)²⁹ and [ACCU Scheme methods](#).³⁰

²⁶ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate-accu-scheme/project-reporting-and-audits>

²⁷ <https://cer.gov.au/schemes/nature-repair-market-scheme/replanting-native-forest-and-woodland-ecosystems-method>

²⁸ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate-accu-scheme/post-crediting-period-obligations-sequestration-projects>

²⁹ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate-accu-scheme/project-reporting-and-audits>

³⁰ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/accu-scheme-methods>



Does a project registered under the Avoided Deforestation methodology fall under the requirements for sequestration projects?

Projects registered under the Avoided Deforestation methodology are classified as sequestration projects under the ACCU Scheme. As such, they are subject to the same permanence obligations and reporting requirements that apply to other sequestration methods.

Once a project's crediting period ends, it enters the post-crediting permanence period, during which proponents must continue to demonstrate compliance with permanence obligations. This includes submitting reports at specified intervals, even after credits are no longer being issued. These requirements also apply to Avoided Deforestation projects as a type of sequestration project.

For further details, please refer to [permanence obligations](#)³¹ and [post-crediting period obligations for sequestration projects](#).³²

How are permanence period monitoring and reporting obligations applied in projects with an alternative assurance arrangement?

For projects operating under an alternative assurance arrangement – such as certain environmental plantings or plantation forestry projects – the CER may waive or reduce the requirement to submit audit reports at standard intervals. However, this arrangement does not remove the obligation to undertake monitoring or to notify us of reversal events during the permanence period.

Under the *Carbon Credits (Carbon Farming Initiative) Act 2011*, all sequestration projects must continue to meet the monitoring and notification requirements as outlined in ACCU Scheme legislation and the applicable method, regardless of whether audit requirements have been modified. This includes:

- conducting regular monitoring of carbon stocks and project conditions
- notifying the Regulator of any significant reversal events
- submitting offsets reports at least once every five years during the permanence period.

Under alternative assurance arrangement, the CER undertakes regular monitoring activities, which may include geospatial checks, remote sensing, and other verification methods. These processes help ensure that credited sequestration is based on actual carbon abatement achieved. ACCUs will only be issued where verified sequestration has occurred.

The alternative assurance arrangement simply adjusts the audit component of the compliance process – it does not exempt projects from their broader reporting and permanence obligations.

The CER provides additional support to projects that are participating under the [Environmental Plantings Pilot](#).³³

³¹ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate-accu-scheme/permanence-obligations#reversal-events>

³² <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate-accu-scheme/post-crediting-period-obligations-sequestration-projects>

³³ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/accu-scheme-methods/reforestation-environmental-or-mallee-plantings-fullcam-method-2014/environmental-plantings-pilot>



For further information, refer to [project reporting and audits](#)³⁴ and [Audit Thresholds Instrument](#).³⁵

Is there a template checklist for physical project monitoring required for EP projects?

There is currently no publicly available template checklist specifically for physical project monitoring of environmental plantings projects published by the CER. The monitoring obligations are outlined in the methodology. Proponents are encouraged to consult the methodology applicable to their project:

- the [Environmental Plantings 2014 method](#),³⁶ or
- the [Environmental Plantings 2024 method](#).³⁷

It is an obligation of the proponent to meet monitoring and reporting requirements as outlined in the relevant method and guidance materials.

Is there any auditing requirement post completion of crediting period and prior to end of permanence period – i.e. for a 100-year EP project, are there any audits post crediting and pre end of permanence?

While there are no scheduled audit requirements after the end of the crediting period, the CER may still initiate a compliance audit at any time during the permanence period. In particular, audit may be used to respond to a reversal event or following identification of a compliance concern, for example if:

- a significant reversal event occurs (e.g. fire, drought, clearing)
- there is evidence of non-compliance with method requirements
- additional verification is needed to ensure the integrity of credited abatement.

These audits help ensure that carbon stores are maintained in accordance with the project's permanence obligations and that the integrity of the ACCU Scheme is upheld.

For projects with a 100-year permanence period, such as those registered under the Environmental Plantings method, the obligation to maintain carbon stocks continues well beyond the crediting period. Although proponents are not required to submit audits at regular intervals after crediting ends, they must continue to meet all monitoring, reporting, recordkeeping and notification obligations throughout the permanence period.

For more information, refer to [project reporting and audits](#)³⁸ and [permanence obligations](#).³⁹

³⁴ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate-accu-scheme/project-reporting-and-audits>

³⁵ <https://cer.gov.au/news-and-media/public-consultations/audit-thresholds-instrument>

³⁶ <https://www.legislation.gov.au/F2014L01212/latest/text>

³⁷ <https://www.legislation.gov.au/F2024L01473/asmade/text>

³⁸ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate-accu-scheme/project-reporting-and-audits>

³⁹ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate-accu-scheme/permanence-obligations#reversal-events>



If an environmental planting is planted over a few years, could a landholder be short-changed at the end of the crediting period, is the planting is say 22 years old and not 25 years old?

A crediting period is how long an ACCU Scheme project can generate and claim ACCUs. For an Environmental Plantings project, the crediting period is 25 years.

In general, the crediting period start date, or project start date, is decided by the project proponent when they register their project. It is either:

- within 18 months from the registration date
- set to start on the registration date.

After registration, the project proponent can request to defer their start date by 18 months from the registration date. Proponents must request to defer before submitting the first offsets report or submit these at the same time.

Once set, proponents will only be credited for the carbon sequestration that has occurred within their project's crediting period. It is up to the proponent to plan their project activities so that they can maximise the carbon credits that can be claimed from their project.

For more information, refer to [making changes to your project](#)⁴⁰ and [ACCU Scheme project timelines](#).⁴¹

So a practical question about ending reporting on 100-year EP projects – it would seem unlikely that these projects will be able to apply to a maximum carbon threshold close to the end of the 25-year crediting period.

Proponents of projects under the Environmental Plantings method can apply to stop reporting on their project at any point during the permanence period when the project has reached its maximum carbon sequestration capacity.

The CER will assess these applications on a case-by-case basis.

While an environmental plantings project with a 100-year permanence period may not reach maximum carbon sequestration capacity within the 25-year crediting period, it could be attained within its permanence period.

We are working on simplifying and streamlining the post-crediting period reporting process to make it easier for our participants to continue to report throughout the permanence period.

For more information, refer to [post-crediting period obligations for sequestration projects](#).⁴²

⁴⁰ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate-accu-scheme/making-changes-to-your-project>

⁴¹ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/managing-risk-and-integrity-accu-scheme/accu-scheme-project-timelines>

⁴² <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate-accu-scheme/post-crediting-period-obligations-sequestration-projects>



Is there a plan to release detailed information regarding soil carbon project monitoring for particular EMAs?

At present, the CER has not released detailed guidance specific to monitoring requirements for individual eligible management activities under the soil carbon method. However, we recognise the value such information could provide to project proponents in planning and implementing their projects effectively.

While there are currently no confirmed plans to publish this level of detail, it is something we may consider in the future based on stakeholder interest and evolving project needs. We appreciate you raising this point.

In the meantime, proponents are encouraged to refer to [understanding your soil carbon project- simple method guide](#)⁴³ and [guidance for meeting the requirements of soil carbon land management strategies for 2021 soil carbon projects](#).⁴⁴

In practical terms, how would this work for SFM projects where it's common for >5% of the project to have fire in each year? (Related question: Do Savanna fire management sequestration projects need to notify the regulator when fires occur in the project area?)

For savanna fire management projects registered under a sequestration method, planned burning takes place in accordance with the project mechanism and supports sequestration of biomass in these ecosystems. As planned fires, these events are not considered bushfires under the definition of a natural disturbance in the CFI Act. As such, these events are reported through ongoing offsets report requirements and do not require notification. However, if an unplanned bushfire or uncontrolled fire results in a significant reversal event, a notification is required. This may result from fire management events that become uncontrolled or late season fire events. Proponents must notify CER within 60 days after the proponent becomes aware of such an event.

For further information, please refer to [project reporting and audits](#)⁴⁵ and [permanence obligations](#).⁴⁶

What constitutes an event in relation to significant reversal events for a savanna fire management project?

Under savanna fire management method, planned burning that takes place in accordance with the project mechanism to support the sequestration of biomass in these ecosystems is not considered a “natural disturbance” and are reported through ongoing offsets reports and do not require notification. However, if an unplanned bushfire or uncontrolled fire results in a significant reversal event, a notification is required. This may result from fire management events that become uncontrolled or unplanned late season fire events. Other natural disturbances or conduct that causes the reversal of sequestration, such as clearing, may result in a significant reversal event that needs to be notified.

⁴³ https://cer.gov.au/document_page/understanding-your-soil-carbon-project-simple-method-guide

⁴⁴ https://cer.gov.au/document_page/guidance-meeting-requirements-soil-carbon-land-management-strategies-2021-soil-carbon-projects

⁴⁵ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate-accu-scheme/project-reporting-and-audits>

⁴⁶ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate-accu-scheme/permanence-obligations#reversal-events>



Reversals relating to natural disturbances are taken to be **significant** if the size of the project area in which the reversal occurs is at least 5% of the total project area. Or, if caused by conduct by a person (other than the proponent), the smaller of 5% or 50 hectares.

Proponents must notify CER within 60 days after the proponent becomes aware that the disturbance has happened or the conduct has been engaged. Proponents must continue to notify the CER in accordance with these requirements, throughout the project's permanence obligation period.

For further information, please refer to [project reporting and audits](#)⁴⁷ and [permanence obligations](#).⁴⁸

Does the offset report have to be signed as does not state in the crediting application and if so who by?

Offsets reports need to meet the requirements of the Act, Rule and relevant methodology determination.

Offsets reports are given to the to the Regulator through a 'Project Report and Crediting Application' in [Online Services](#).⁴⁹ The application must be signed. The signatory can be either:

- the project proponent or nominee, or
- someone authorised to sign on behalf of the project proponent or nominee.

Proof must be provided to show the signatory has authority to sign.

In the same way that reporting and notification requirements continue post the completion of the crediting period for EP projects – is it your expectations that carbon farming activities will continue for HIR projects from end of the crediting period to up until the end of the permanence period (i.e. approximately 70-75 years)?

Yes, for Human-Induced Regeneration (HIR) projects, project management activities are expected to continue beyond the crediting period and throughout the permanence period to maintain stored carbon. The permanence plan serves as the guiding framework for this ongoing land management.

Under the ACCU Scheme, projects such as Human-Induced Regeneration (HIR) must uphold their permanence obligations for either 25 or 100 years, depending on the selected permanence period. While the crediting period – during which ACCUs are issued – may conclude, the requirement to maintain carbon stocks continues until the end of the permanence period.

This means that active land management practices must persist to ensure that the carbon sequestered during the crediting period is retained. These practices may include controlling grazing pressure, managing feral animals, and actions to mitigate the risk of fire. The CER expects proponents to continue implementing these activities as outlined in their approved Permanence Plan, which details how carbon stores will be protected over time.

⁴⁷ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate-accu-scheme/project-reporting-and-audits>

⁴⁸ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate-accu-scheme/permanence-obligations#reversal-events>

⁴⁹ <https://onlineservices.cer.gov.au/>



Additionally, reporting and notification obligations remain in effect during the permanence period. Proponents must submit offsets reports at least once every five years and notify the CER of any significant reversal events that may impact carbon stocks, such as bushfire, drought, or land clearing.

For further guidance, refer to [permanence obligations](#)⁵⁰ and [Human-Induced regeneration of a permanent even-aged native forest \(closed\)](#).⁵¹

Do I need to start talking to Traditional Owners prior to me buying the project/land?

It is best practice to start engaging with Traditional Owners where native title has been claimed or declared to exist over the land before purchasing the project or land to uphold the principle of Free, Prior and Informed Consent (FPIC). FPIC ensures that engagement is voluntary, occurs before decisions are made, and provides Traditional Owners with all relevant information about the project and its potential impacts. Early dialogue demonstrates respect for cultural heritage, supports compliance with native title and cultural heritage obligations, and helps build trust and strong relationships.

For more information, refer to [legal right and native title](#).⁵²

What if methods consider any loss in carbon in the method equations? Does this affect the relinquishment amount?

Some ACCU Scheme methods incorporate equations to reflect changes to carbon stocks resulting from events such as disturbances. For example, for methods using FullCAM, method equations will incorporate the reductions in carbon stock and emissions from biomass burning as a result of a fire. ACCUs won't be able to be issued until carbon stocks increase to above previously credited levels.

CER assesses any decision to require relinquishment of ACCUs and the amount to relinquish on a case-by-case basis.

What definition of drought (i.e. government declaration) is required by CER as evidence?

There is no definition of drought under the *Carbon Credits (Carbon Farming Initiative) Act 2011* and the CER will, on a case-by-case basis, consider any evidence of prolonged dry weather and lack of rainfall in a region. The CER will generally accept a drought declaration by a government body as evidence of drought in an area.

In the event that a property which contains a 100-year Environmental Planting project is sold after the crediting period has finished, is it possible to transfer the project proponent

⁵⁰ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate-accu-scheme/permanence-obligations#reversal-events>

⁵¹ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/accu-scheme-methods/closed-methods/human-induced-regeneration-permanent-even-aged-native-forest-closed>

⁵² <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate-accu-scheme/plan-your-project/legal-right-and-native-title>



responsibilities to the new owner? And in doing so the new owner takes on the permanence obligations and any reversal obligations including credit claw backs that may occur?

Yes, it is possible to vary the project proponent under a registered environmental plantings project – including project management and permanence obligations – to a new owner if the property is sold after the project’s crediting period has ended.

Under the *Carbon Credits (Carbon Farming Initiative) Act 2011*, the obligations to monitor, report, and notify continue for the duration of the permanence period, regardless of whether ACCUs are still being issued. These obligations rest with the current project proponent – that is, the individual or entity listed on the project declaration.

If the parties agree for the new owner to become the new proponent, the Seller may apply to the CER to vary the proponent on the project declaration. If the CER approves the application and varies the project declaration so that the new owner is the project proponent, the new owner becomes responsible for the project, including the responsibilities related to reversal events and potential relinquishment of ACCUs.

On a related note, obligations created by a declared carbon maintenance obligation (CMO) run with the land – that is, they apply to all owners and occupiers of the land subject to a CMO, and in some cases apply to all persons regardless of whether they are owners or occupiers.

For more information, refer to [method variations and expiry](#),⁵³ [permanence obligations](#)⁵⁴ and [carbon maintenance obligations](#).⁵⁵

There was mention verbally that if the land and project are sold together, that the land cannot be sold until the transfer of legal right is approved by the CER. Is this correct as it was not reflected on the slides?

The timing and decision to sell land and transfer legal right associated with an ACCU project is a commercial matter between the buyer and seller and is not regulated by the CER. The *Carbon Credits (Carbon Farming Initiative) Act 2011* does not have a legislative requirement preventing the sale of land before the approval of the project transfer.

For the buyer to become the project proponent, a project variation application must be submitted to the CER. The CER must be satisfied, along with other eligibility criteria, that the buyer holds the legal right to carry out the project activities on the project area and is a fit and proper person. These requirements are separate from the land sale itself and may involve timing considerations that should be carefully managed.

Until this variation is approved, the original proponent remains responsible for all project obligations, including reporting, monitoring and notification requirements.

⁵³ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/accu-scheme-methods/method-variations-and-expiry>

⁵⁴ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate-accu-scheme/permanence-obligations#reversal-events>

⁵⁵ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate/carbon-maintenance-obligations>



For further guidance, refer to [legal right and native title](#),⁵⁶ [selling or buying ACCU Scheme project property](#)⁵⁷ and [method variations and expiry](#).⁵⁸

When does the obligation to notify of any significant reversal commence? Does it apply prior to the time that a project has submitted its first offsets report, keeping in mind that no ACCUs would have been issued at that time?

The obligation to notify the CER of a significant reversal event applies from the date the project is registered under the ACCU Scheme, regardless of whether an offsets report has been submitted or ACCUs have been issued.

This means that even before the first reporting period ends, project proponents must notify the CER if a significant reversal occurs – such as an event that materially reduces the carbon stored by the project. Early notification is essential to ensure compliance with the *Carbon Credits (Carbon Farming Initiative) Act 2011* and to allow appropriate management of the reversal.

For more information, please refer to [project reporting and audits](#).⁵⁹

If projects have achieved sequestration above the amount they were credited for during their project crediting period, do they need to report reversals of sequestration that do not result in less sequestration than the credited amount?

Yes, the obligation to report reversal events applies regardless of whether or not the reversal reduces carbon stocks below the level for which ACCUs were issued. Proponents of sequestration projects are required to report any significant reversal of carbon stocks during the permanence period, even if the total sequestration remains above the credited amount.

This ensures transparency and supports the integrity of the carbon abatement reported under the ACCU Scheme. Proponents must notify the CER of any reversal event that qualifies as a significant reversal as defined in sections 81 or 82 of the Carbon Credits (Carbon Farming Initiative) Rule 2015.

For further information, please refer to [permanence obligations](#)⁶⁰ and [project reporting and audits](#).⁶¹

⁵⁶ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate-accu-scheme/plan-your-project/legal-right-and-native-title>

⁵⁷ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate/making-changes-to-your-project/selling-or-buying-accu-scheme-project-property>

⁵⁸ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/accu-scheme-methods/method-variations-and-expiry>

⁵⁹ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate-accu-scheme/project-reporting-and-audits>

⁶⁰ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate-accu-scheme/permanence-obligations#reversal-events>

⁶¹ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate-accu-scheme/project-reporting-and-audits>



Will ACCUs held as risk reversal buffer be issued back to the project after the end of the permanence period (if there has NOT been a reversal)?

No, ACCUs associated with the risk of reversal buffer are not issued to a project at the end of the permanence period, even if no reversal has occurred.

The risk of reversal buffer is a general discount applied to the net abatement number across sequestration projects under the ACCU Scheme. It is designed to ensure the overall integrity of the ACCU Scheme and ensures that ACCUs represent permanent abatement. Importantly, this buffer is not linked to individual projects – there are no specific ACCUs held in reserve for a particular project that represent the risk of reversal buffer amount. Instead, the buffer reduces the number of ACCUs issued across all ACCU Scheme projects.

As such, there is no mechanism for issuing ACCUs representing the risk of reversal buffer amount to a project once the permanence period concludes.

For more information, refer to [permanence obligations](#).⁶²

If a reversal event occurs within the project area but not within the CEAs, what is the expectation on the proponent in regard to relinquishing ACCUs?

Under the ACCU Scheme, reversal obligations are tied to the loss of carbon stocks that have been credited through the issuance of ACCUs. Proponents are required to notify the CER of any significant reversal events occurring within project area, including outside Carbon Estimation Areas (CEAs). This ensures transparency and allows the CER to assess whether credited carbon has been impacted.

If the reversal event does not affect carbon stored within the CEA – where carbon abatement has been measured and credited—then relinquishment of ACCUs may not be required. However, the CER will evaluate the extent and location of the disturbance to determine whether credited carbon has been compromised.

Proponents should:

- submit a reversal notification and must submit the notification within 60 days
- provide supporting evidence, including maps, imagery, or field assessments
- continue monitoring to confirm whether credited carbon stocks remain intact.

For further guidance, refer to [permanence obligations](#)⁶³ and [project reporting and audits](#).⁶⁴

⁶² <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate-accu-scheme/permanence-obligations#reversal-events>

⁶³ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate-accu-scheme/permanence-obligations#reversal-events>

⁶⁴ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate-accu-scheme/project-reporting-and-audits>



Does the legal right only need to be for the CEA that's straddled between the properties? Or is legal right required for the entirety of that land parcel the CEA is located within?

Under the requirements of the ACCU Scheme, project proponents must demonstrate legal right to carry out project activities across all project areas included in the project declaration, not merely over land within CEAs.

The CER requires documents evidencing legal right to be provided to confirm that the proponent has sufficient control to implement and maintain the project in accordance with the applicable method, including monitoring, reporting, and permanence obligations.

For more information, refer to [legal right and native title](#).⁶⁵

I have a 100-year permanence period project, but I'll die before the permanence period concludes. Who is then responsible to continue reporting?

Responsibility for reporting and meeting permanence obligations under a 100-year permanence period project rests with the project proponent listed in the project declaration.

If the current project proponent passes away during the permanence period, legal right to conduct the project will typically be transferred in accordance with their will or estate arrangements. The passing of a project proponent will also need to be notified to the CER.

The individual or entity who assumes legal right over the project will then be responsible for fulfilling all ongoing obligations under the ACCU Scheme. This includes:

- maintaining carbon stocks for the remainder of the permanence period
- submitting offsets reports at least once every five years
- notifying the CER of any significant reversal events.

To formalise the change in project proponent, a project variation must be submitted to the CER, along with evidence of legal right to carry out the project activities. Until this variation is approved, the executor or the administrator of the estate is responsible for complying with the project obligations.

For further guidance, refer to the CER's resources on [legal right and native title](#),⁶⁶ [method variations and expiry](#)⁶⁷ and [permanence obligations](#).⁶⁸

If I sell my land, do I still have reporting, monitoring and notification obligations?

Reporting, monitoring and notification obligations rest with the person identified as the project proponent on the project declaration. If the declaration is varied so the new owner is identified as the project

⁶⁵ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate-accu-scheme/plan-your-project/legal-right-and-native-title>

⁶⁶ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate-accu-scheme/plan-your-project/legal-right-and-native-title>

⁶⁷ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/accu-scheme-methods/method-variations-and-expiry>

⁶⁸ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate-accu-scheme/permanence-obligations#reversal-events>



proponent, then the new owner will be responsible for meeting these obligations for the project. However, if the declaration is not varied, responsibility for meeting these obligations will continue to rest with the person on the declaration.

For more information, refer to [selling or buying ACCU Scheme project property](#).⁶⁹

If a property is being sold and all ACCUs previously earned have been held by the project proponent who is the seller, can the seller offer the buyer these ACCUs as part of the sale of the property?

Yes, ACCUs issued for a project and held by the seller may be offered to the buyer as part of the property sale. The transfer of ACCUs is a commercial arrangement and is independent to the CER. It is therefore a matter for the buyer and seller to negotiate as part of their sale process.

ACCUs are tradeable financial instruments and can be transferred between parties via the Australian National Registry of Emissions Units (ANREU) hosted on the CER's Unit and Certificate Registry, provided both parties hold ANREU accounts. The CER does not impose restrictions on how ACCUs are bundled or sold in private transactions, but it is important that any transfer is properly documented and executed through the registry.

For more information, refer to [selling or buying ACCU Scheme project property](#).⁷⁰

What would happen if I did take reasonable steps to prevent reversal would I still have to relinquish?

If a reversal of carbon sequestration occurs due to a natural disturbance or third-party conduct, the project proponent must, within a reasonable period, take reasonable steps to mitigate its impact to avoid relinquishment obligations. The imposition of any relinquishment requirement will depend on the effectiveness of the mitigation measures taken in view of the extent of the reversal that occurred.

Proponents of a vegetation-based sequestration project are required to provide the CER with a permanence plan which outlines actions they have taken and will take (or ensure landholders take) to protect the carbon sequestered and credited by the project for the permanence period. In the event of a reversal, undertaking the steps outlined in a permanence plan and keeping evidence of these actions will help proponents demonstrate that reasonable steps were taken to prevent the reversal.

The CER will assess the reversal and the mitigation efforts carried out to determine and consider the extent to which the proponent has executed the actions set out in the permanence plan when assessing whether to require relinquishment.

If the CER is satisfied that the proponent has, within a reasonable period, taken reasonable steps to mitigate the impact of the natural disturbance or third-party conduct on the project, the CER will not require ACCUs to be relinquished. The CER assesses this on a case-by-case basis.

⁶⁹ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate/making-changes-to-your-project/selling-or-buying-accu-scheme-project-property>

⁷⁰ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate/making-changes-to-your-project/selling-or-buying-accu-scheme-project-property>



For further guidance, refer to [project reporting and audits](#),⁷¹ [reducing the risk of fire and preserving sequestered carbon in ACCU Scheme projects](#)⁷² and [permanence obligations](#).⁷³

If a vegetation project ceases reporting and then is subject to a reversal, do reporting obligations re-start until maximum carbon sequestration has been recovered?

If the project ceases reporting because of a declaration under section 77 of the CFI Act, being a declaration that the offsets report requirement does not apply, the reporting obligations do not restart if that declaration remains active. However, the proponent's obligation to notify the CER of any significant reversal events remains in effect throughout the permanence period, regardless of whether the project is actively submitting offsets reports or has been permitted by the CER to cease reporting following approval of an [application to stop reporting on a sequestration project](#).⁷⁴

Permanence obligations – including notification and potential relinquishment of ACCUs – are triggered by events that materially reduce carbon stocks, such as bushfire, drought, or land clearing. These obligations are not contingent on the project's reporting cycle and must be fulfilled for the lifetime of the project.

Additionally, depending on the nature of the reversal and the proponent's mitigation efforts, the CER may require relinquishment of ACCUs to reflect any significant reversal.

For further information, refer to [project reporting and audits](#)⁷⁵ and [post-crediting period obligations for sequestration projects](#).⁷⁶

Where does the requirement to provide ongoing offsets reports sequestration projects after the crediting period comes from?

The requirement to provide offsets reports after the crediting period arises from the *Carbon Credits (Carbon Farming Initiative) Act 2011*. Under this legislation, registered sequestration projects must continue to submit offsets reports at intervals of no more than five years, regardless of whether the project is still generating ACCUs.

This ongoing reporting obligation ensures that the CER can monitor the maintenance of carbon stocks and verify compliance with permanence commitments. The requirement remains in effect as long as the project is registered, or until the CER approves an [application to stop reporting on a sequestration project](#)⁷⁷ because it had been demonstrated to have reached its maximum sequestration capacity.

⁷¹ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate-accu-scheme/project-reporting-and-audits>

⁷² https://cer.gov.au/document_page/reducing-risk-fire-and-preserving-sequestered-carbon-accu-scheme-projects

⁷³ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate-accu-scheme/permanence-obligations>

⁷⁴ https://cer.gov.au/document_page/cer-accu-007-application-to-stop-reporting-sequestration-project

⁷⁵ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate-accu-scheme/project-reporting-and-audits>

⁷⁶ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate-accu-scheme/post-crediting-period-obligations-sequestration-projects>

⁷⁷ https://cer.gov.au/document_page/cer-accu-007-application-to-stop-reporting-sequestration-project



For further details, refer to [permanence obligations](#)⁷⁸ and [post-crediting period obligations for sequestration projects](#).⁷⁹

Is a grant of probate always required? What about joint tenancy and the right of survivorship?

Yes, the CER will request a grant of probate or letters of administration to verify a person's legal authority to manage a deceased person's estate, including the executor or administrator's interest in a registered project.

Joint tenancy and the right of survivorship may result in the ownership of assets related to the project, such as the project land, automatically changing on the proponent's passing. However, these principles may not necessarily result in the legal right to carry out the project being transferred from the project proponent. Additionally, it does not change the project proponent on the declaration, which can only change on application to and approval by the CER.

Therefore, the CER requires evidence – typically a grant of probate or letters of administration – to confirm who is legally entitled to act on behalf of the deceased in relation to the project. Without a grant of probate or letters of administration, the CER cannot process changes to the project declaration.

Wills and estate law vary across each State and Territory. We suggest you seek independent advice and get in touch with the CER to discuss your individual situation.

For more information, refer to [legal right and native title](#)⁸⁰ and [Estate management for executors](#).⁸¹

Could you share examples of how developers utilize land and generate revenue during the post-crediting permanence period? For a 100-year project on purchased land (freehold), it is concerned that after the 25-year crediting period ends, cash inflows stop while maintenance of land and forest must continue – how is this usually addressed?

The CER does not provide financial advice, business models, or revenue-generating strategies. It is the responsibility of the project proponent to plan for long term sustainability of their projects, including how they will fund ongoing monitoring and maintenance once crediting ends.

For financial planning and alternative revenue strategies, project proponents typically seek advice from carbon service providers, consultants, or legal and financial advisors.

⁷⁸ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate-accu-scheme/permanence-obligations>

⁷⁹ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate-accu-scheme/post-crediting-period-obligations-sequestration-projects>

⁸⁰ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate-accu-scheme/plan-your-project/legal-right-and-native-title>

⁸¹ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate/making-changes-to-your-project/estate-management-for-executors>



For more information, refer to [legal right and native title](#)⁸² and [post-crediting period obligations for sequestration projects](#).⁸³

In relation to the suggestion that a sale contract must transfer legal right, does this not automatically transfer upon settlement of the sale (given that from this date the buyer has the ability to conduct the project, as they then own the land)?

It depends on the terms of the sale contract whether the buyer holds legal right on settlement. Ownership of the land may, but does not necessarily, mean that the buyer holds legal right. The right to carry out the project can be reserved by mutual agreement to remain with the seller post-settlement for an agreed period, notwithstanding that the buyer obtains title to the land. There are several possibilities, and it is up to the parties to the sale contract to provide for them in accordance with their requirements.

For more information, refer to [legal right and native title](#)⁸⁴ and [selling or buying ACCU Scheme project property](#).⁸⁵

If this webinar has raised any questions about your specific project, feel free to reach out to your assessment team or contact us through our enquiries mailbox at enquiries@cer.gov.au.

⁸² <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate-accu-scheme/plan-your-project/legal-right-and-native-title>

⁸³ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate-accu-scheme/post-crediting-period-obligations-sequestration-projects>

⁸⁴ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate-accu-scheme/plan-your-project/legal-right-and-native-title>

⁸⁵ <https://cer.gov.au/schemes/australian-carbon-credit-unit-scheme/how-to-participate/making-changes-to-your-project/selling-or-buying-accu-scheme-project-property>