



Australian Government
Clean Energy Regulator

Guarantee of Origin

Guarantee of Origin team

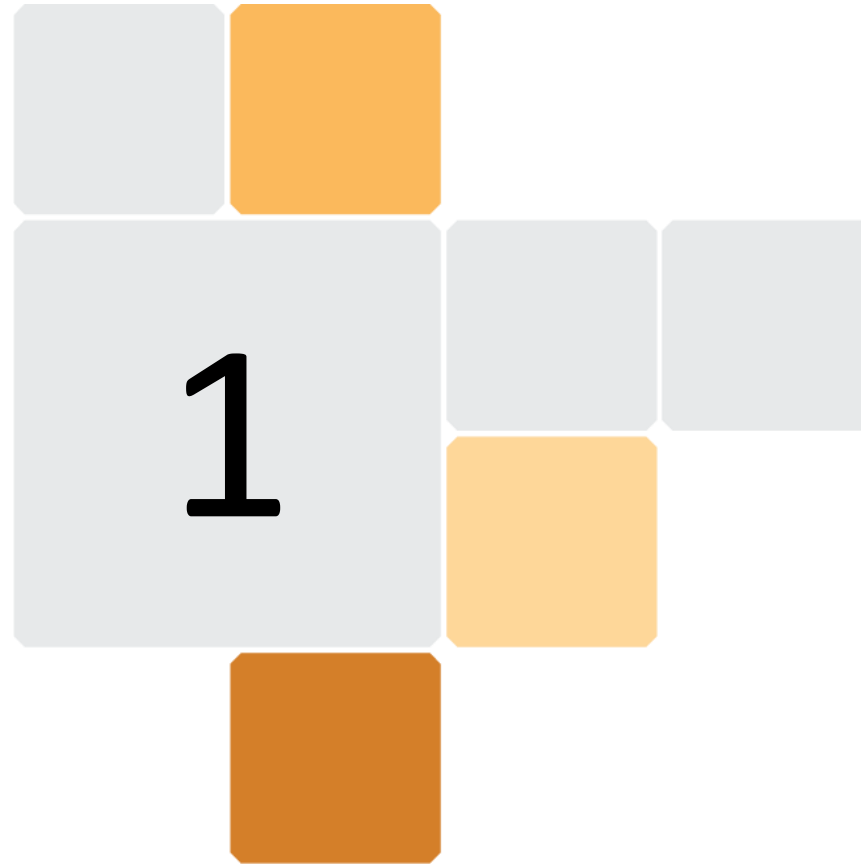
13 and 20 November 2025



OFFICIAL



Overview of GO



Guarantee of Origin

**Renewable electricity
Guarantee of Origin**



**Product Guarantee
of Origin**



Legislative overview



***Future Made in Australia (Guarantee of Origin)
Act 2024***

***GO Charges
Regulations***

GO Rules

***Future Made in Australia (Guarantee of Origin
Charges) Act 2024***

***PGO Methodology
Determination***

***REGO Measurement
Standard***

***Future Made in Australia (Guarantee of Origin)
Omnibus Bill 2024***
Consequential amendments (CER Act, REE Act)

Registering in the Guarantee of Origin



Registered persons can...

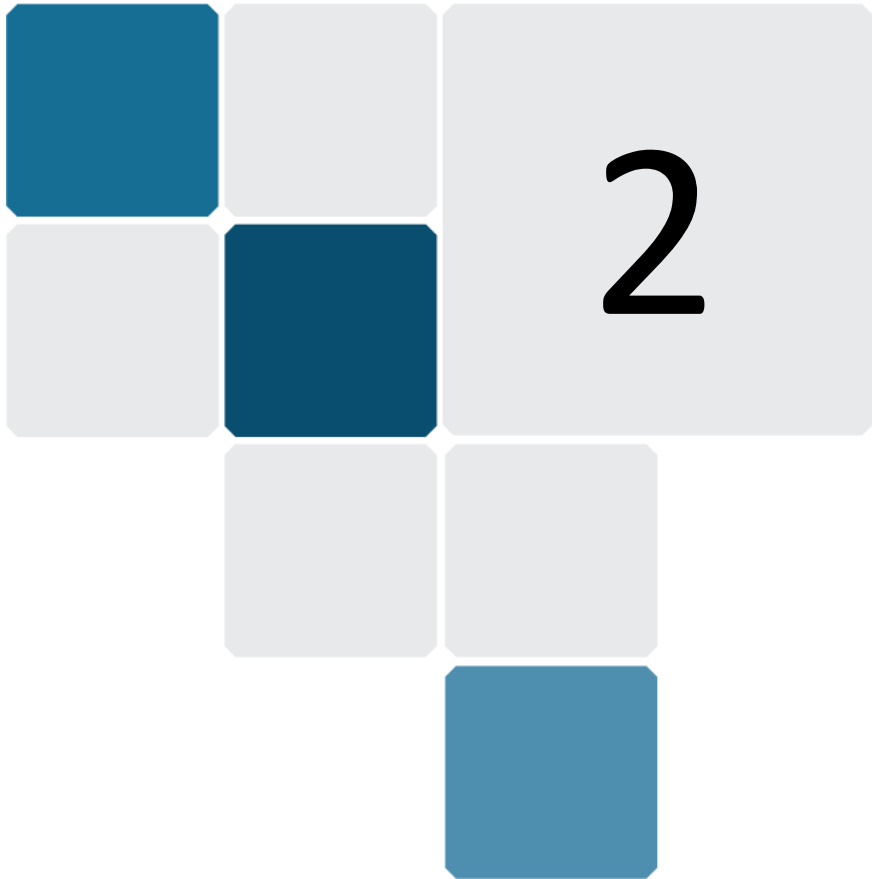
Register REGO facilities

Trade and retire REGO certificates

Register PGO profiles

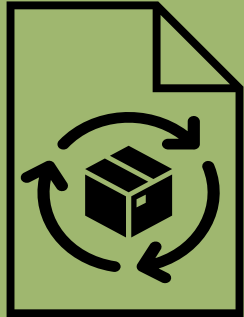
What goes on the GO Register?





Product Guarantee of Origin (PGO)

Product Guarantee of Origin



Product Guarantee of Origin is a voluntary scheme that applies to other goods produced, like hydrogen, or metals.

PGO certificates will show the emissions associated with the production, storage and transport of the product.

Why should I sign up?

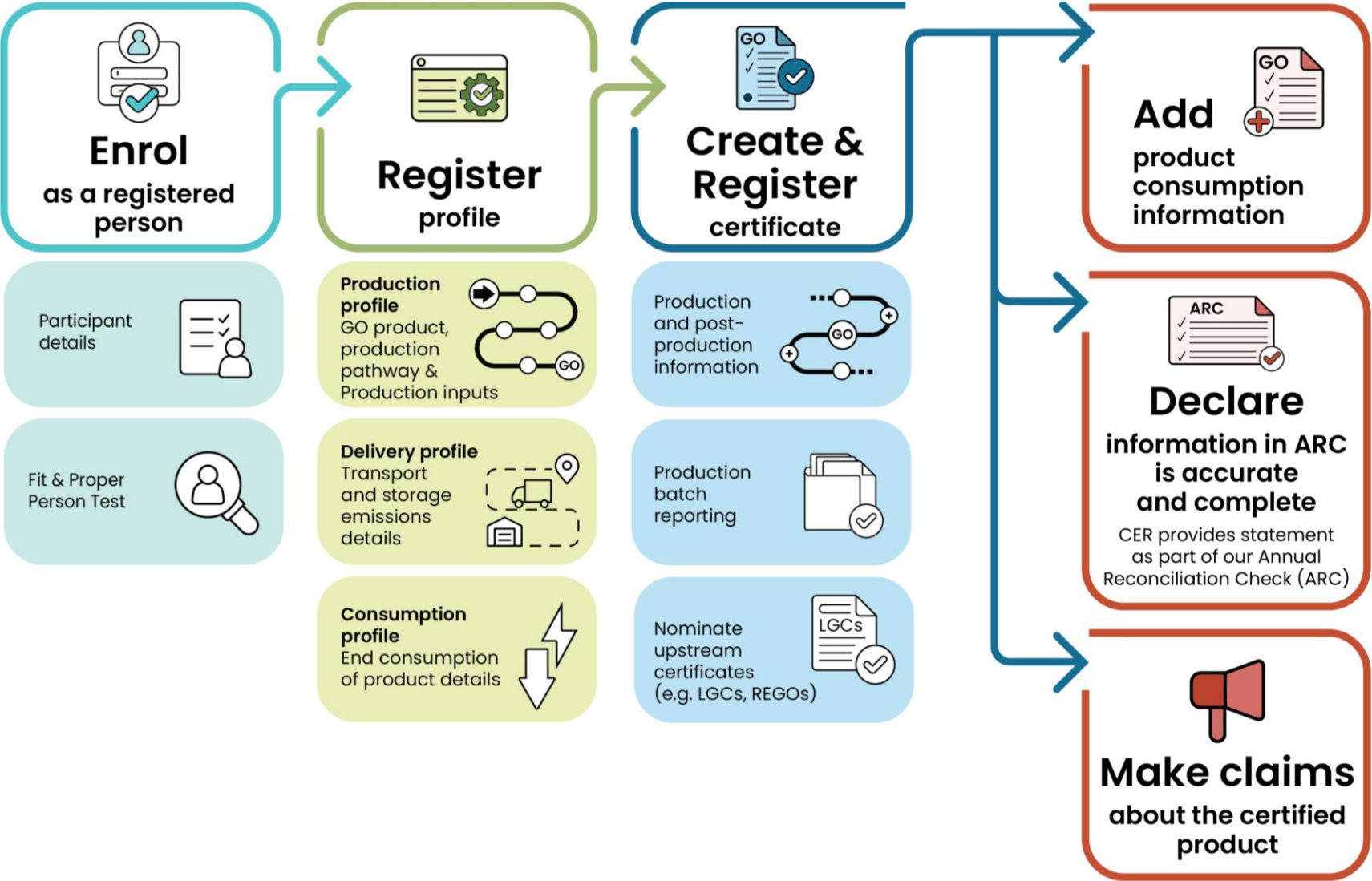
Clear information for buyers

**Stand out in international
and domestic markets**

**Reduce emissions through
market-based reporting**

Unlock government support

PGO Overview



PGO Profiles



Production profiles

Production facility information
Can create PGO certificates

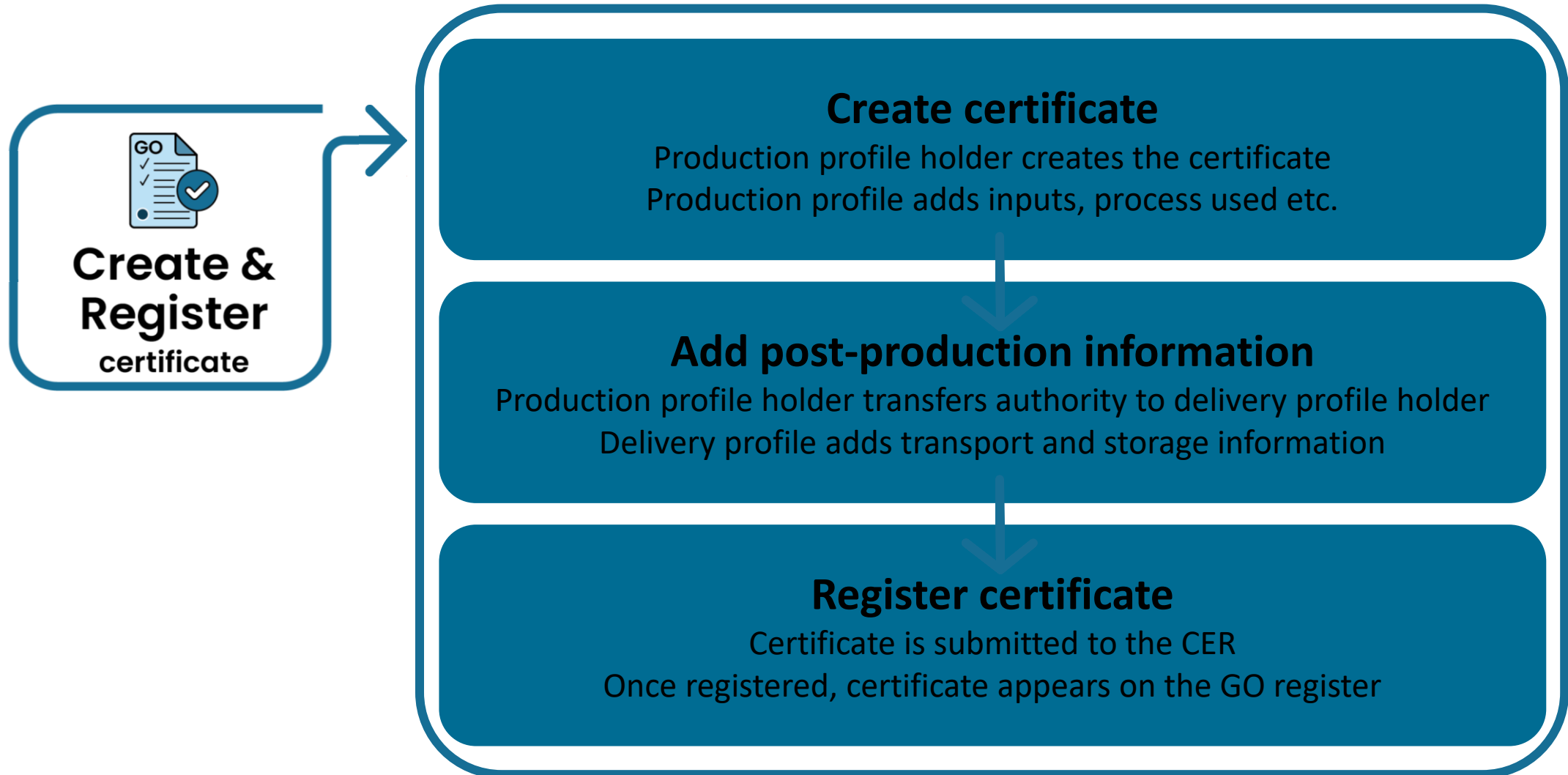
Delivery profiles

Transport and storage information
Can update PGO certificates before they are registered

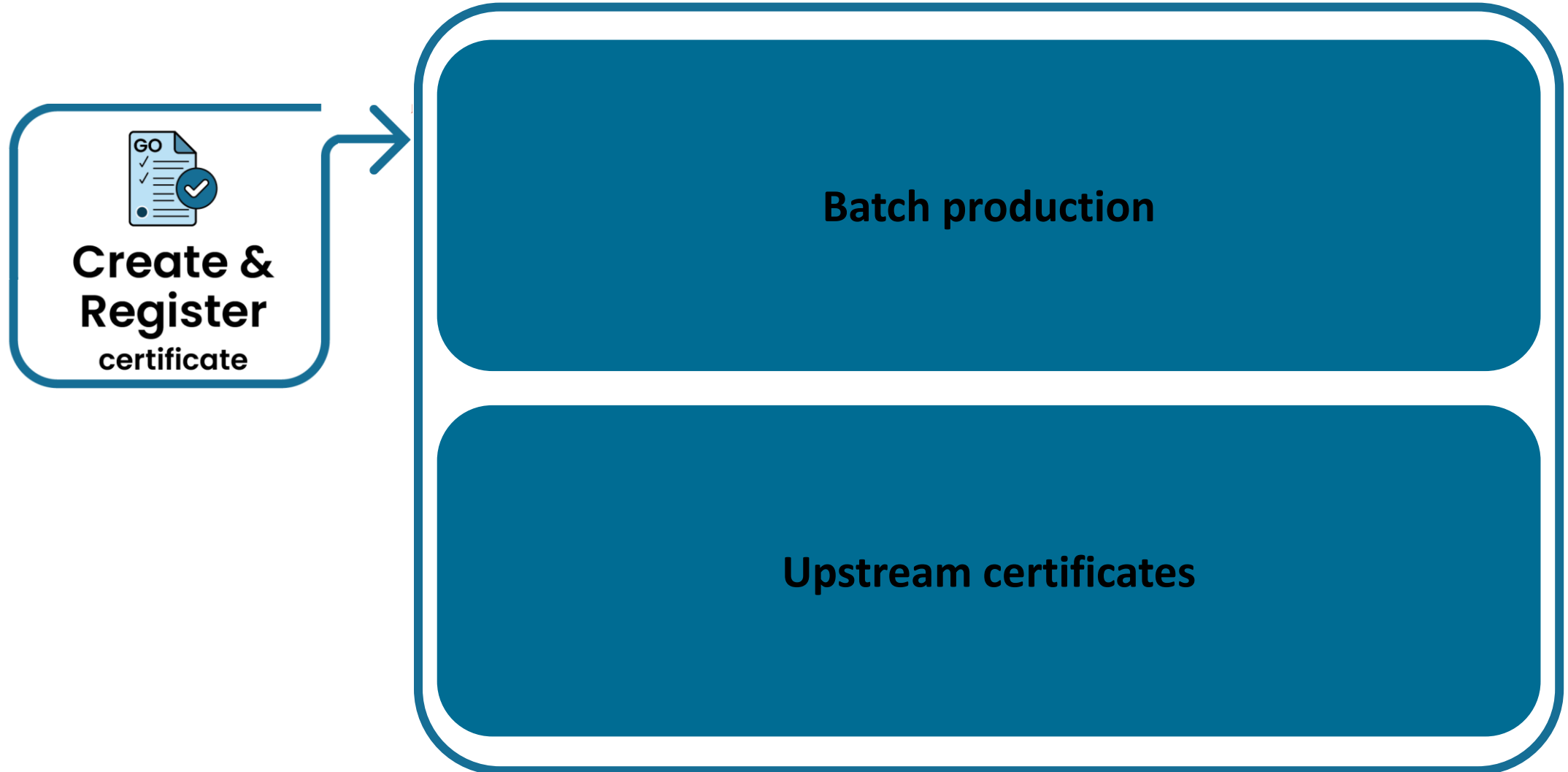
Consumption profiles

Export or consumption information
Can update PGO certificates before they are finalised

Creating PGO certificates



Creating PGO certificates



What is on PGO certificates



**Create &
Register**
certificate



Emissions intensity

For the whole life-cycle of the product

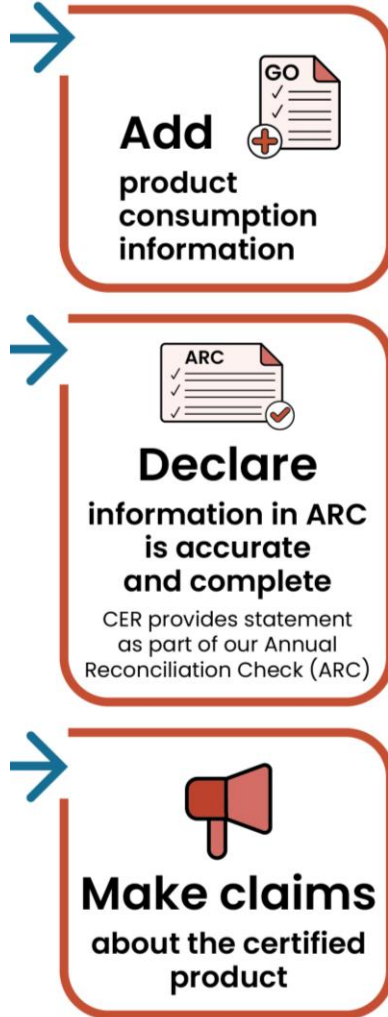
Profile information

Who, what, when and where (e.g facility, owner, time, product and co-products, inputs)

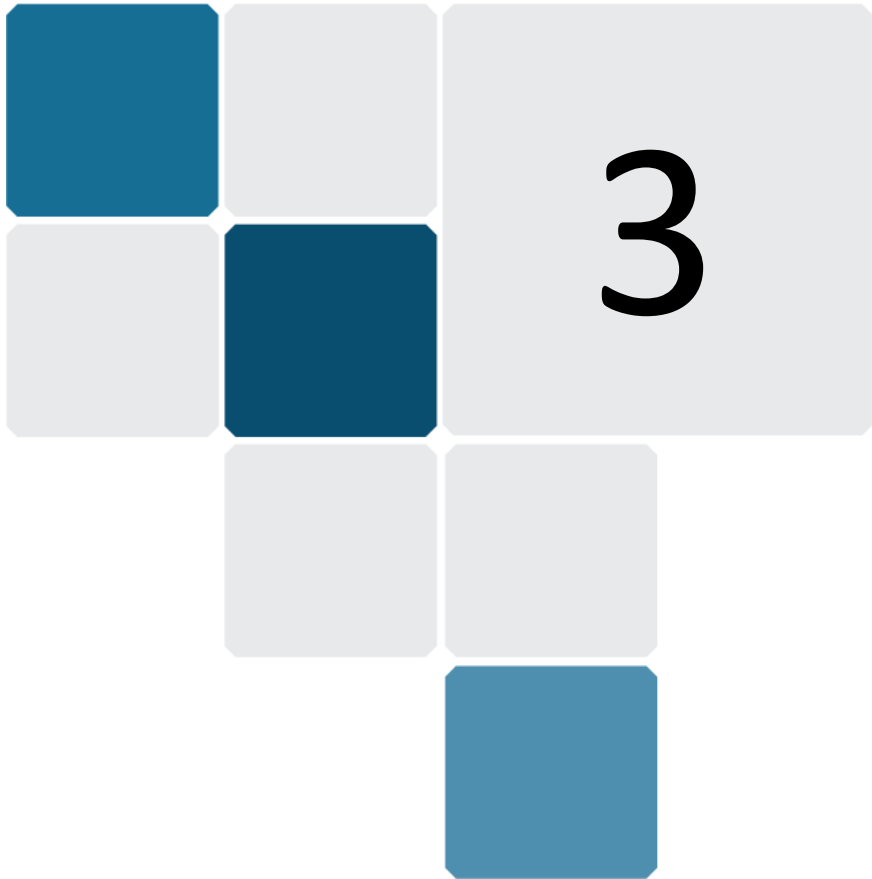
Product-specific attributes

Purity, pressure, chemical composition

Managing PGO Certificates



- Registered certificates are published on the GO register
- Consumption information can be added
- Comply with Annual Reconciliation Check and audits
- Finalise certificates
- Make claims about use of low-emissions products
- Use for eligibility for other schemes, such as Hydrogen Production Tax Incentive



PGO – Audit approach

PGO Audit requirements

Scheduled audits

s127 of the GO Act

Compliance audits

s125 – 126 of the GO Act

Other audits

s128 of the GO Act

Scheduled audits

Under section 127 of the GO Act and section 69 of the GO Rules.

The CER may require a registered person to have an audit undertaken in the following circumstances:

- on registration of a production profile
- during the first, fifth and every subsequent fifth annual reconciliation check declaration process
- when a person receives a grant or assistance for a renewable energy project or a product that they have a registered profile for under the GO Scheme
- after a compliance audit has been undertaken, and the CER reasonably believes that additional scheduled audits are required to ensure compliance.

Scheduled audits – CER approach

Associated with production profile registration applications

Timing and audit scope

- Registered persons required to submit an audit report at the time of application to register a production profile.
- Reasonable assurance that the production profile meets the requirements in accordance with the GO Act and the relevant methodology determination.
- provide reasonable assurance that:
 - the emissions accounting framework is properly established
 - the facility's production process aligns with the eligibility criteria under the methodology determination
 - all emissions sources specified in the methodology are identified in the profile.

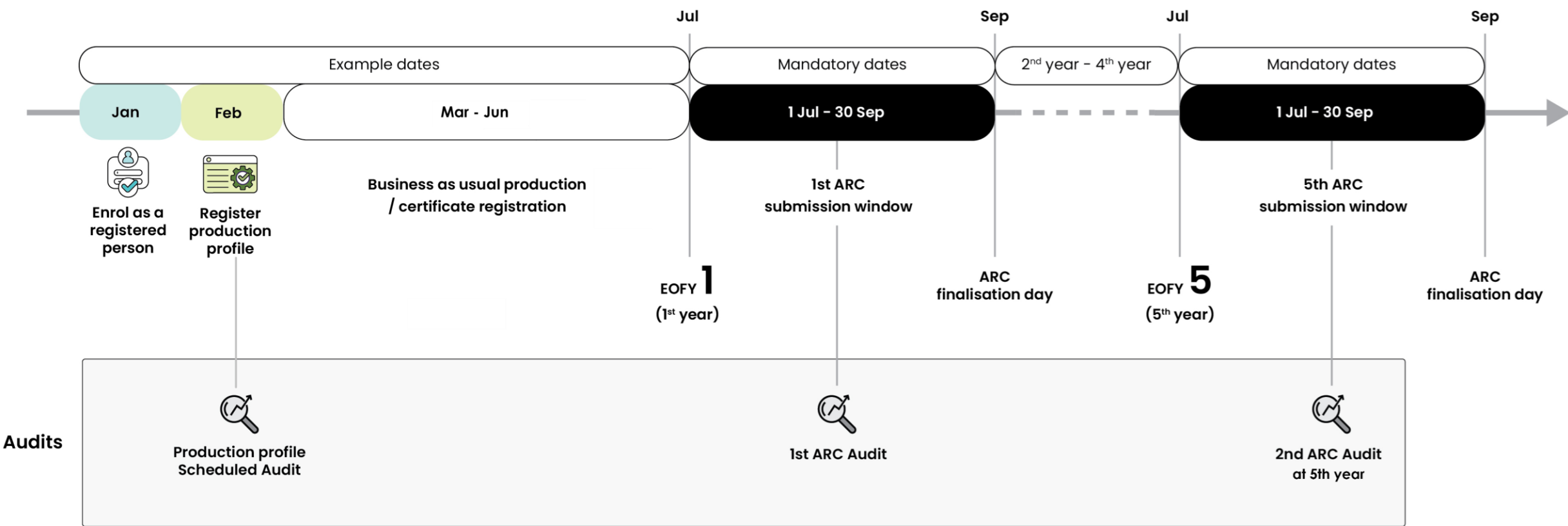
Scheduled audits – CER approach

Associated with annual reconciliation checks (ARCs)

Timing and audit scope

- Reasonable assurance audits that the information declared in the ARC is accurate.
- Audits required by production profiles at the first, fifth and every subsequent fifth ARC process.
- Audits generally not be required for delivery and consumption profiles. But CER may require a scheduled audit in cases involving large volumes of product or where novel or complex delivery or consumption pathways are used.

Annual reconciliation check (ARC) example timeline



Considerations for scheduled audits

- *Audits after the registration decision, limits the audit's utility.*
- *Audit focus on Production Profiles.*
- *Lower risk of other profiles.*
- *Regulatory burden consideration.*

Compliance audits

- The CER may initiate these audits at any time if there is a suspicion of non-compliance, regardless of profile type.
- These audits fall under section 125 of the GO Act.
- The participant must appoint an audit team leader from the [register of auditors](#). They then conduct the audit and provide us with a copy of the report.
- Scheme participants must pay for compliance audits.

Other audits

- The CER may initiate an audit for reasons other than suspected non-compliance.
- These audits fall under section 128 of the GO Act
 - *‘the Regulator may appoint a registered greenhouse and energy auditor as an audit team leader to carry out an audit of the person’s compliance with one or more aspects of this Act.’*

Auditor requirements

Approved auditor—Act, s5, def *approved auditor*

- A registered greenhouse and energy auditor who is a Category 2 auditor is prescribed as an ***approved auditor***.
- ***Category 2 auditor*** has the same meaning as in the *National Greenhouse and Energy Reporting Regulations 2008*.

Audit approach

CER will review this approach periodically to ensure it is delivering the intended assurance outcomes.



Questions?

Contact

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