

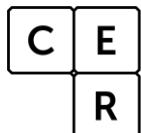


**Australian Government**  
**Clean Energy Regulator**

# Guarantee of Origin

Guarantee of Origin team

13 and 20 November 2025

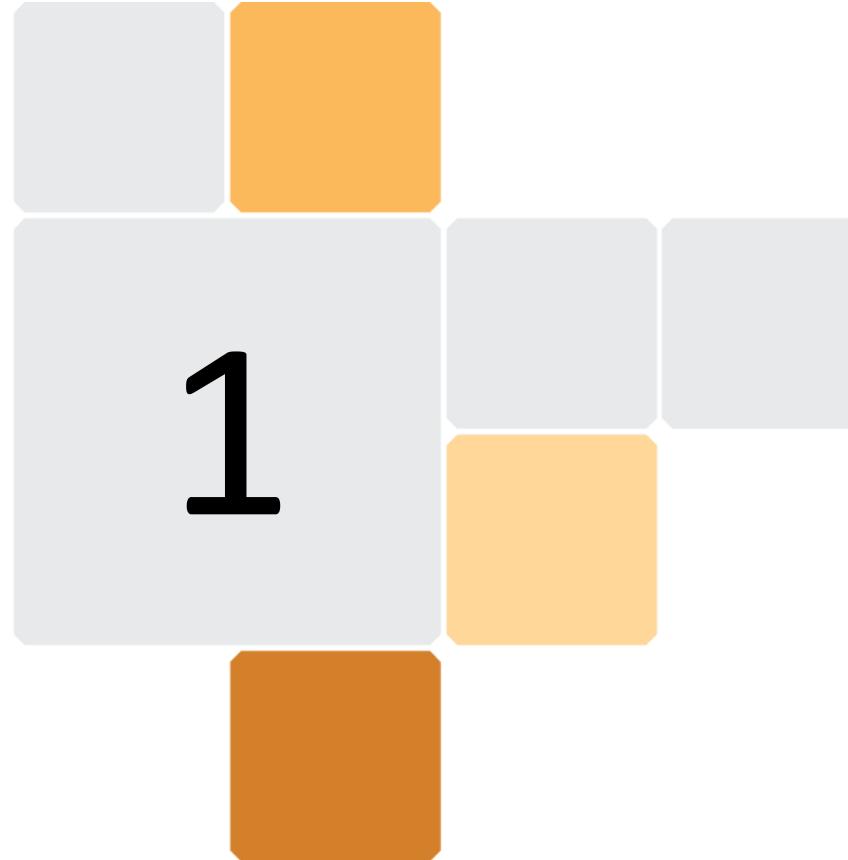


Guarantee  
of Origin

OFFICIAL



# Overview of GO

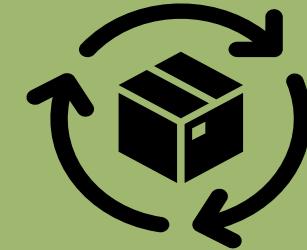


# Guarantee of Origin

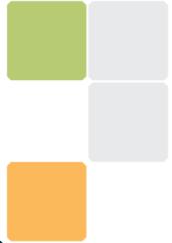
**Renewable electricity  
Guarantee of Origin**



**Product Guarantee  
of Origin**



# Legislative overview



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

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

***Future Made in Australia (Guarantee of Origin) Omnibus Bill 2024***

Consequential amendments (CER Act, REE Act)

***GO Charges Regulations***

***GO Rules***

***PGO Methodology Determination***

***REGO Measurement Standard***

# 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?

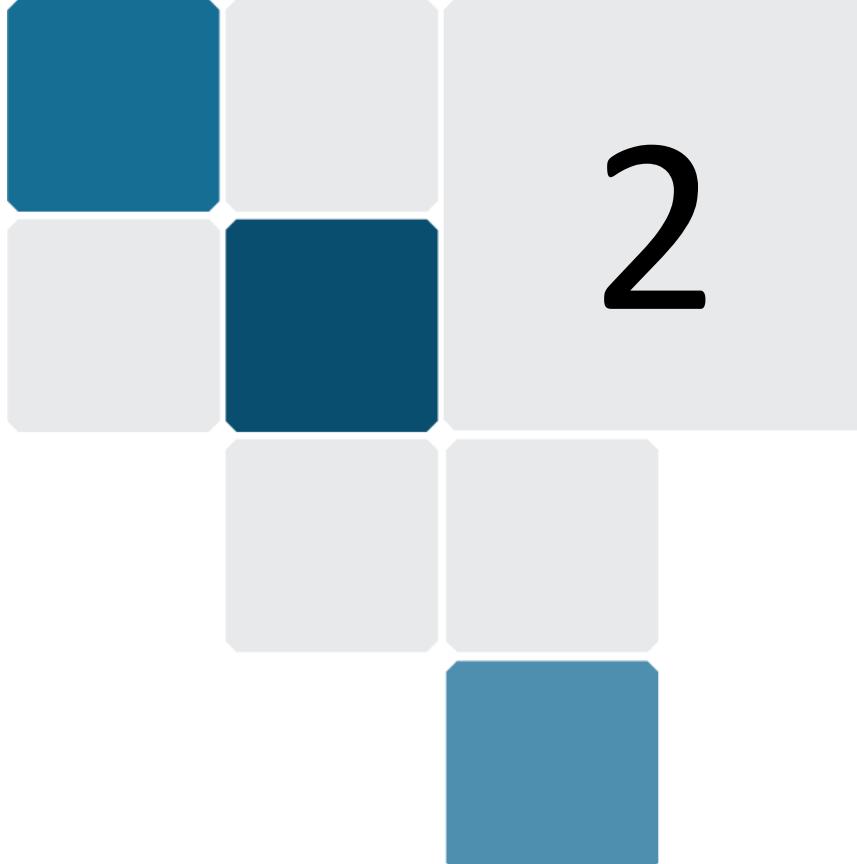
**Registered  
persons**

**REGO facilities**

**PGO profiles**

**REGO  
certificates**

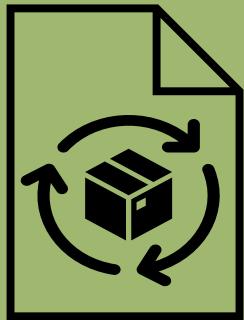
**PGO  
certificates**



2

# 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?

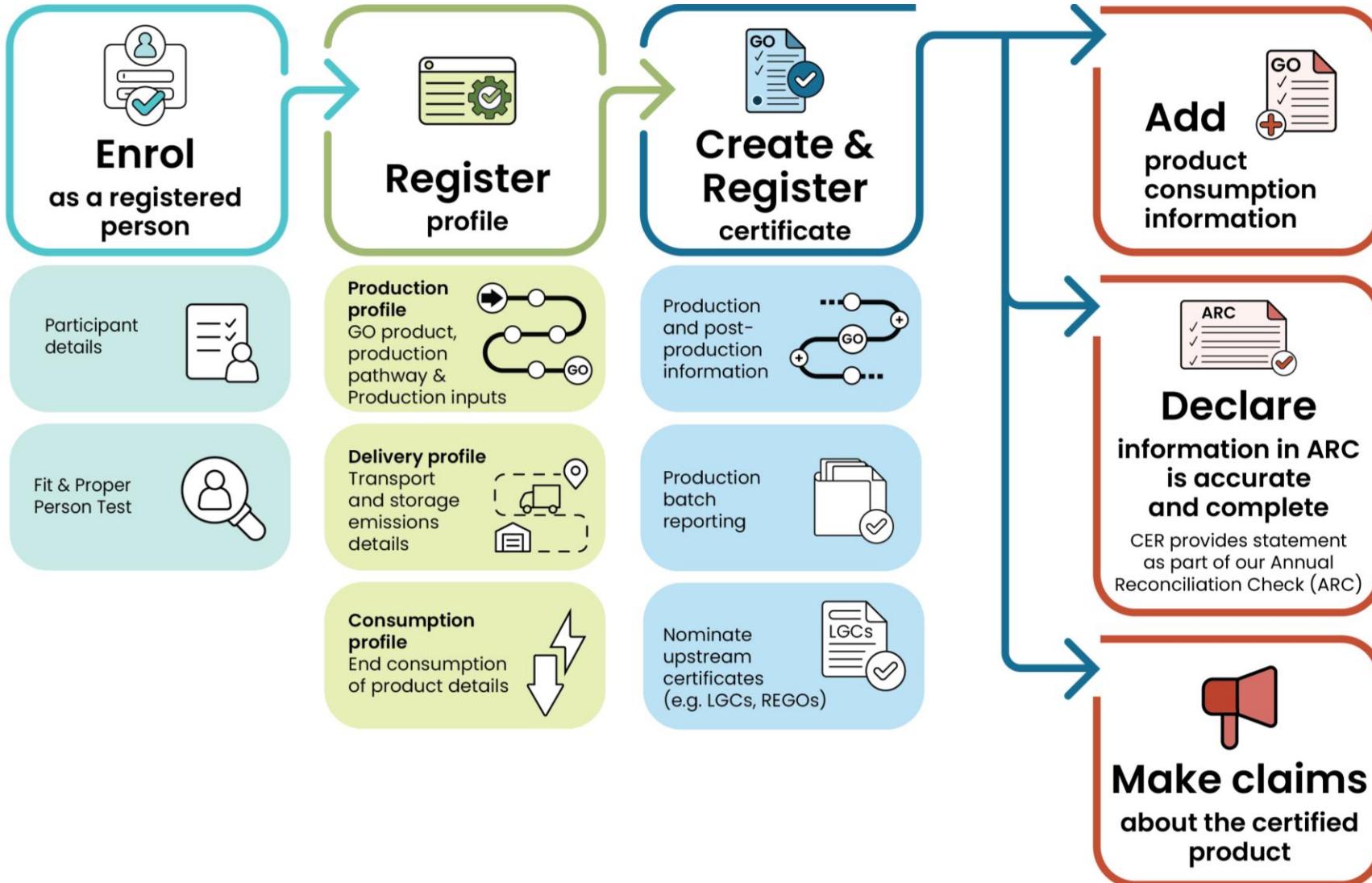
**Clear information for buyers**

**Stand out in international  
and domestic markets**

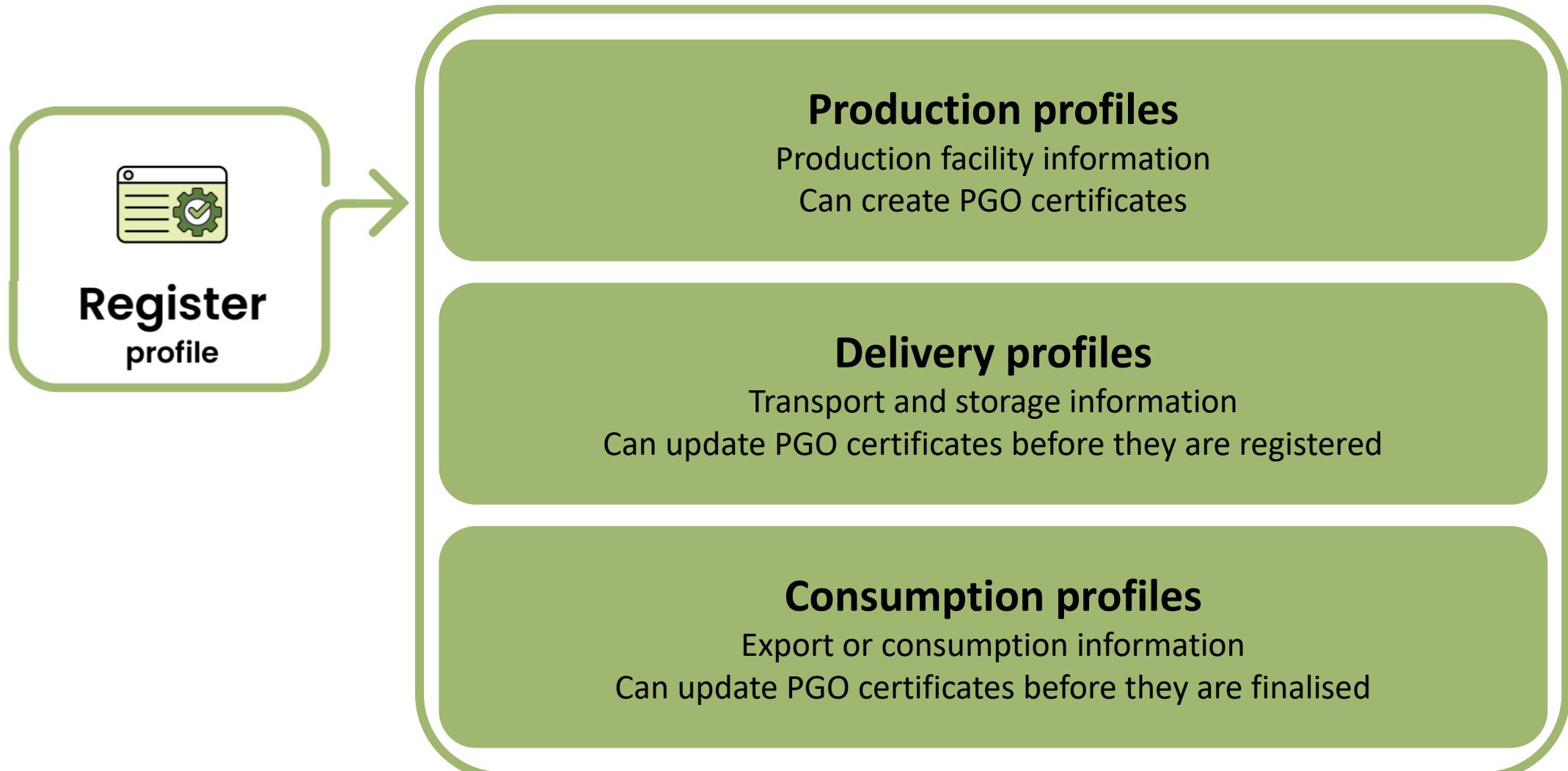
**Reduce emissions through  
market-based reporting**

**Unlock government support**

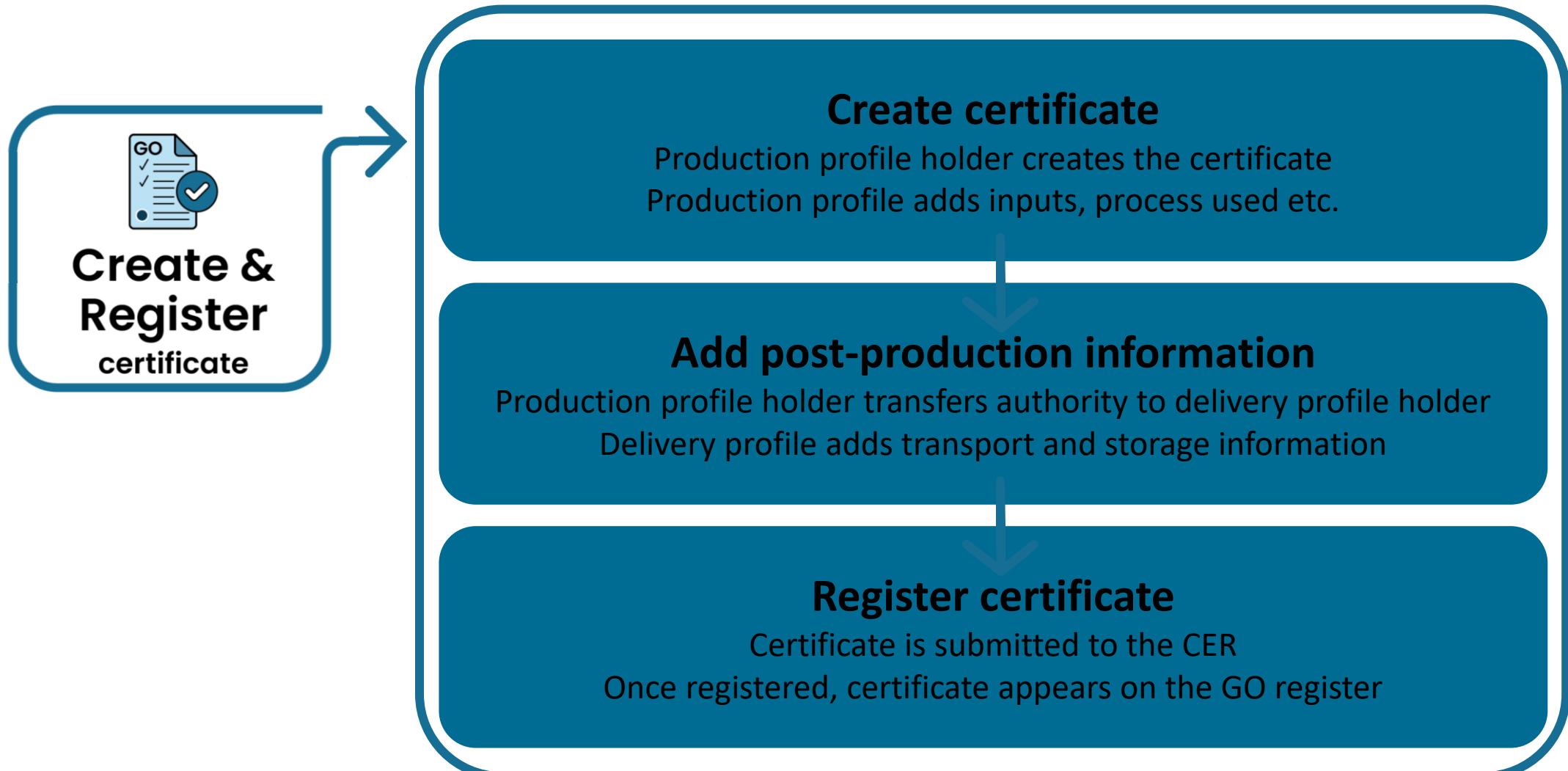
# PGO Overview



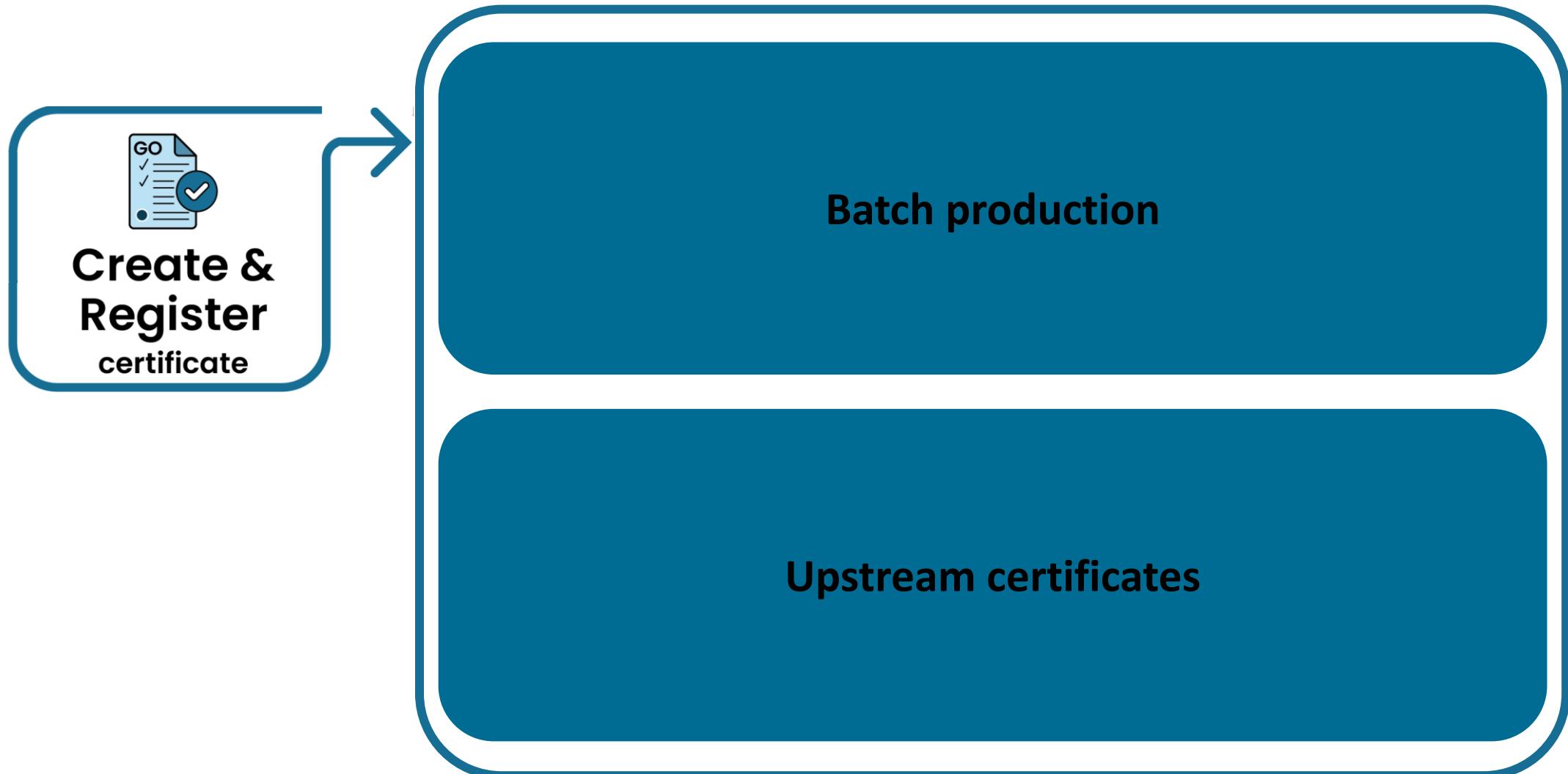
# PGO Profiles



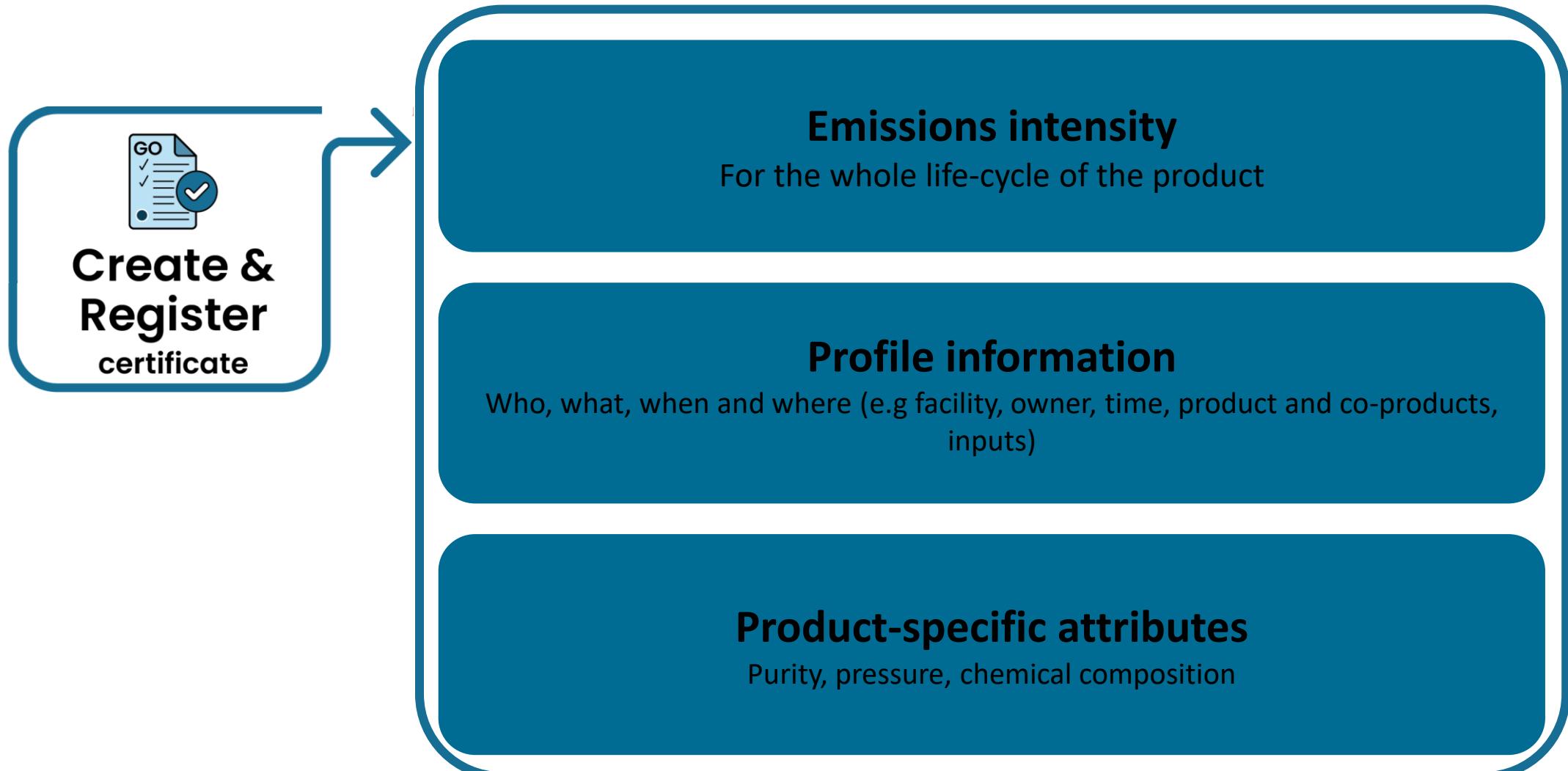
# Creating PGO certificates



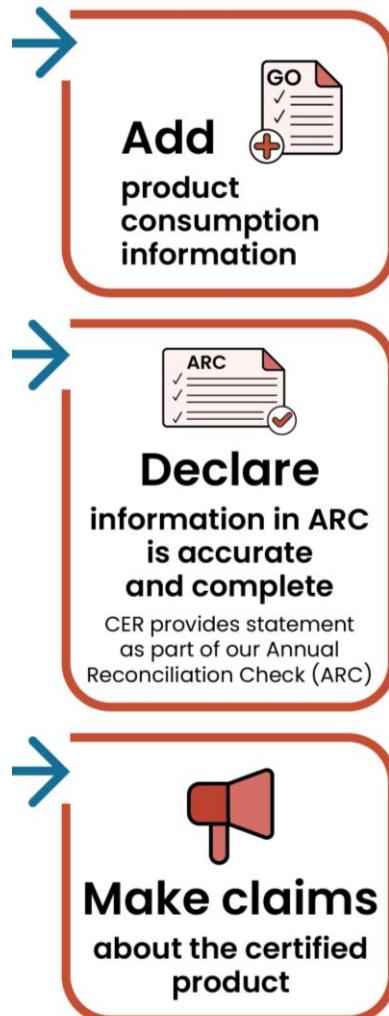
# Creating PGO certificates



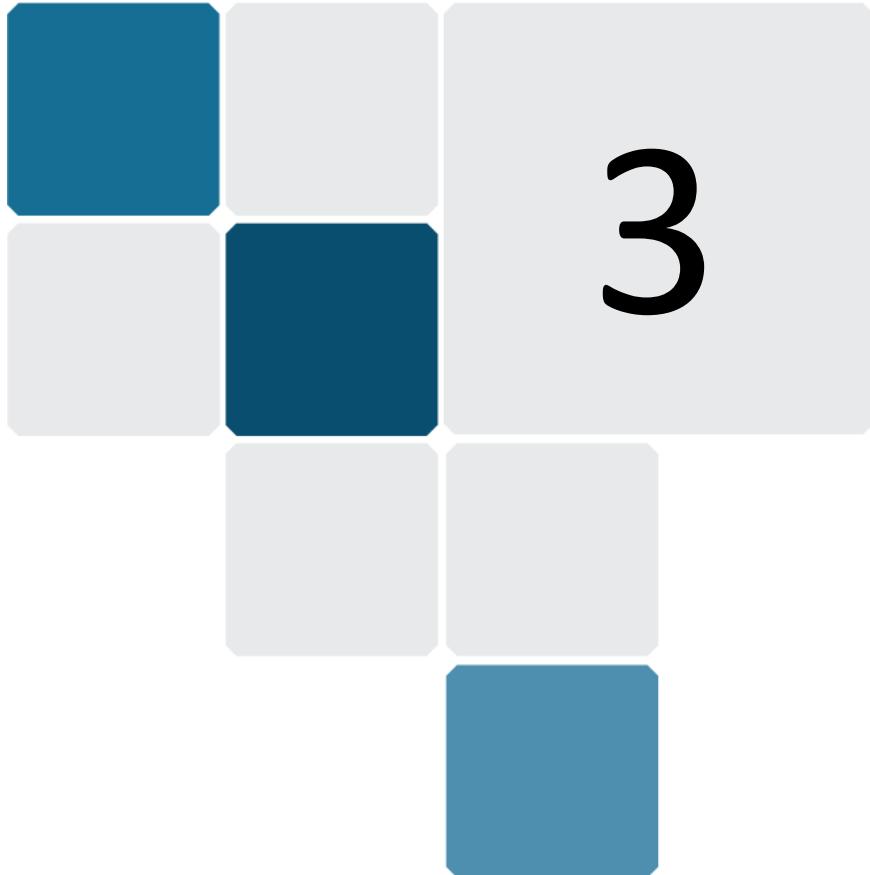
# What is on PGO certificates



# 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.

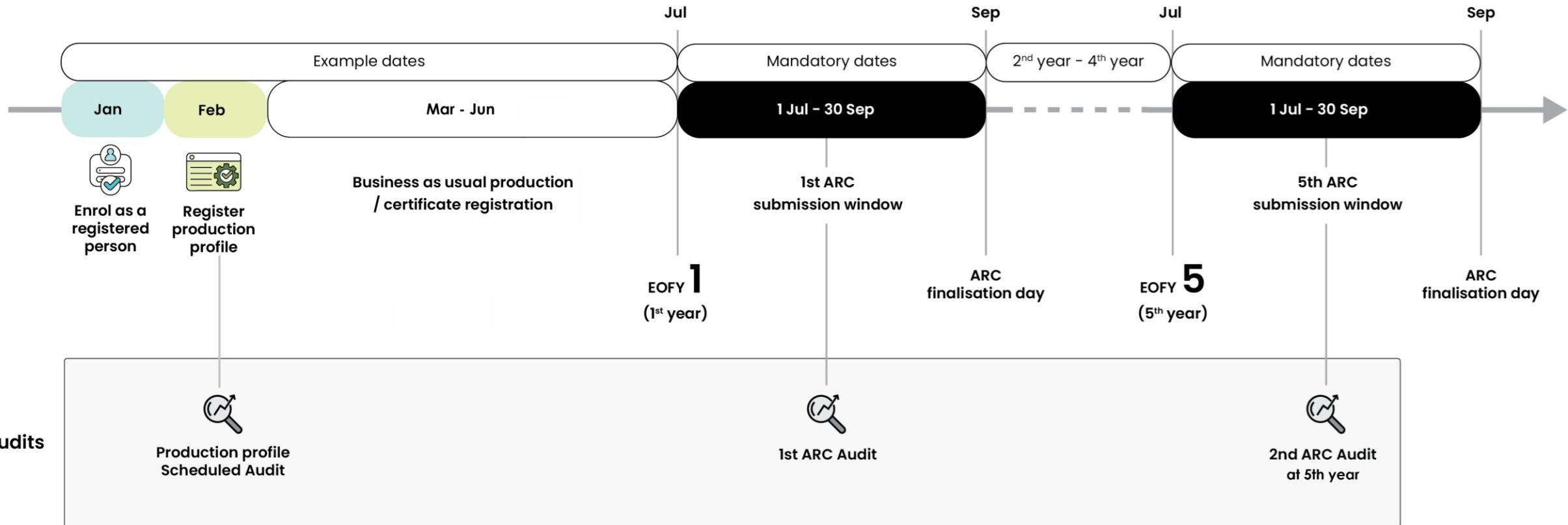
# Scheduled audits – CER approach

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.'*

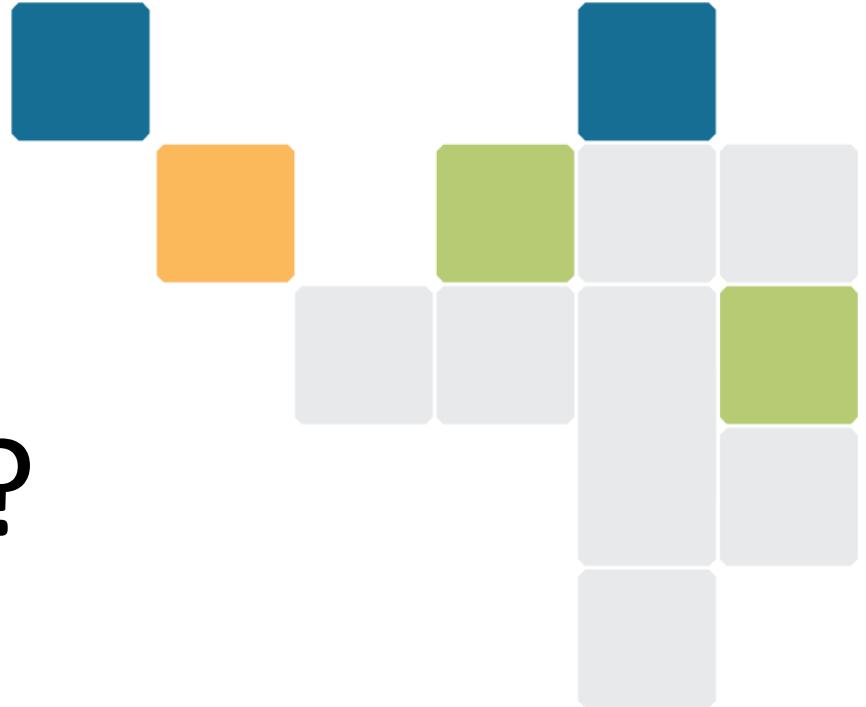
# Auditor requirements

## 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

[CER-PGO@cer.gov.au](mailto:CER-PGO@cer.gov.au)