

ACCU - Northmore Gordon

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ACCU

An ACCU (Australian Carbon Credit Unit) is a unit issued by the Clean Energy Regulator and registered in the Australian National Registry of Emissions Units. Each ACCU represents one tonne of carbon dioxide equivalent (tCO₂-e) stored or avoided by an eligible project. ACCUs belong to their own environmental certificate programme, distinct from other instruments like REGOs, ESCs, or VEECs. To receive an ACCU, a person must have a Registry account. The ACCU Scheme applies specific methods, registration and reporting requirements to projects and does not issue credits for every reduction shown in a company's emissions inventory.

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What is an ACCU and what does it represent?

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What are the key stages of an ACCU project from eligibility to issued units?

ACCU projects progress through distinct stages: technical opportunity assessment; method assessment against an applicable approved method; project registration into the scheme under its conditions; monitoring and reporting of required project information; unit issuance when ACCUs have actually been issued for an accepted claim; and transfer or cancellation through the registry process. Each stage has different evidence requirements. An estimate, registration or sales forecast should never be labelled as issued units. Understanding these stages is essential for credible project planning and avoiding mislabelled claims.

What does 'newness' mean for ACCU project eligibility?

The Clean Energy Regulator requires that projects generally must be registered before project activities start, unless the method provides otherwise. 'Newness' guidance distinguishes preparatory work from

actions indicating commencement, including final investment or asset commitments. Regulatory additionality and specified government-program restrictions also apply. Before relying on ACCU revenue, organisations must establish the proposed method, project proponent, real commitment history, required rights and consents, monitoring plan and expected administrative obligations. Treating forecast timing carelessly can eliminate eligibility pathways.

How should an ACCU project commercial case be assessed?

An auditable commercial model should show projected abatement by period, the route from that estimate to a possible credit claim, and assumed issuance timing. It must identify project costs, monitoring and reporting effort, audit assumptions and certificate-price scenarios. Revenue-sharing or delivery commitments should be assessed on actual contract terms. Forecast quantity and market price are separate uncertainties; an optimistic price does not resolve uncertainty about method eligibility or measured outcomes. This approach prevents unsupported promises and allows management to understand decision drivers and sensitivities.

What is the difference between emission avoidance and carbon removal in ACCU projects?

Avoiding an emission and storing carbon are different physical outcomes. Use the terminology supported by the applicable method and evidence. Do not relabel an efficiency project as carbon removal merely because its result is expressed in tonnes of CO₂-equivalent. For a historical project, verify its registration, method, crediting period and issued-unit records before using it as evidence of credit delivery. A brand's case-study claim is a starting point for that check, not a substitute for it. Accurate terminology supports credible claims and audit compliance.

What administrative and legal requirements must be established before relying on ACCU revenue?

Expected administrative obligations must be established before relying on ACCU revenue for a project. Key requirements include confirming the proposed method, identifying the project proponent, documenting real commitment history, securing required rights and consents, establishing a monitoring plan, and clarifying expected compliance obligations. Additionally, check the version and current availability of the chosen method for the proposed project. These steps reduce the risk that a technically sound project becomes ineligible due to overlooked procedural or regulatory requirements.

How can Northmore Gordon support ACCU project development?

We provide environmental certificate services including project registration, certificate creation and trading, alongside engineering and commercial assessment. We offer support for project briefs, feasibility assessment, measurement and verification, baseline modelling, and transition planning. We can help assess which approved method and evidence establish eligible abatement, develop commercial models showing projected abatement and issuance timing, and manage the evidence file throughout project stages. Our measurement and verification services support accurate baselines and verified savings necessary for ACCU eligibility.

Why should certificate quantity, eligibility, verification cost and sale price be treated as separate variables?

Eligible ACCU certificates can contribute project revenue, but certificate quantity, eligibility, verification cost and sale price are independent variables requiring separate analysis. A base case without unconfirmed certificate proceeds should be compared with an incentive scenario showing the isolated effect of certificate revenue. Do not promise an ACCU price or payback based on a historical case. This analytical discipline prevents overestimating project returns and ensures investment decisions remain sound even if certificate paths become unavailable or market prices decline.