

Is a Tidal Restoration Project Right for You?

A Queensland Landholder's Guide to Blue Carbon Projects Under the ACCU Scheme



Great Barrier
Reef Foundation



Queensland
Government

Anthesis 

Acknowledgements

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Disclaimer

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About this Guide

The purpose of this guide is to support and empower you, the landholder, to navigate the complexities of developing a tidal restoration project under the Australian Carbon Credit Unit (ACCU) Scheme (specifically the tidal restoration of blue carbon ecosystems method).

Due to the complex nature of these projects, this guide assumes that you will work with a **project implementation partner** who can support and assist you to work through the various stages of project feasibility and project development.

This guide will assist you to:

- ➔ assess if a tidal restoration project is the right fit for you and your land;
- ➔ develop an understanding of the regulatory requirements of an ACCU Scheme tidal restoration project;
- ➔ recognise different project delivery models, and the role of a project implementation partner;
- ➔ conceptualise what a tidal restoration project could look like on your land and how carbon credits, i.e. ACCUs, are estimated; and
- ➔ anticipate the practical steps and processes involved in setting up and running a tidal restoration project on your property.

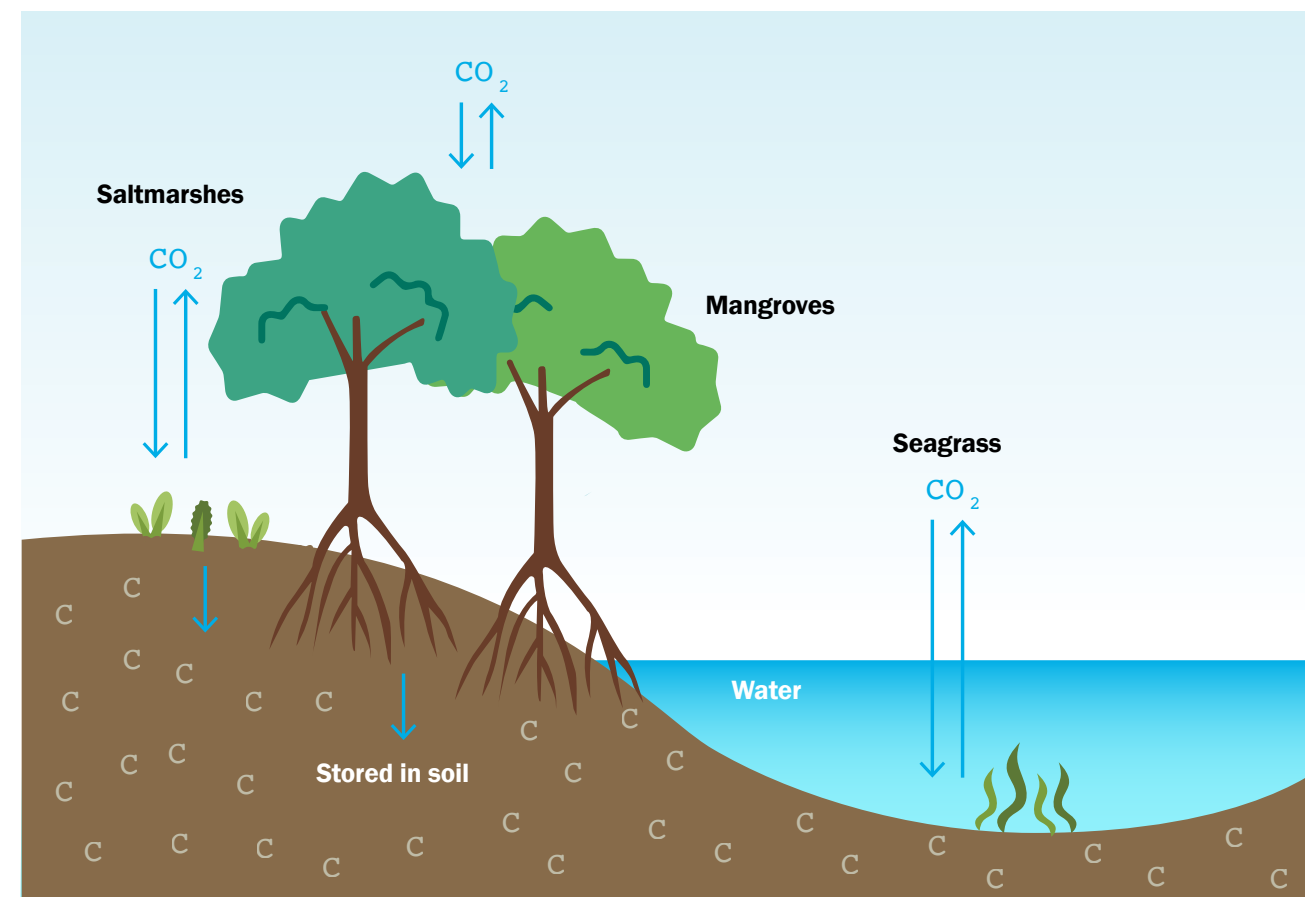


Figure 1.1: Examples of carbon sequestration associated with blue carbon ecosystems (illustrative only). Source: Modified from AgriFutures: A farmer's handbook to on-farm carbon management. Original source: Ryzo Australia Pty Ltd

Who can benefit from this guide?

Whilst the guide can generally be used by all landholders across Australia, some aspects, like permit requirements, are specifically tailored to Queensland.

For Indigenous landholders, the Indigenous Carbon Industry Network (ICIN) is developing a guide that is specifically targeted towards Indigenous groups developing blue carbon projects on their land.

What are blue carbon ecosystems?

The term **blue carbon ecosystem** refers to coastal wetland and marine ecosystems including saltmarshes, mangroves, sparsely vegetated saltmarshes (or salt flats), seagrass meadows, mudflats and supratidal forests (such as swamp mahogany, paperbark and casuarina).

In many locations across Australia, blue carbon ecosystems have been drained, modified or converted to other **land types** through the installation of levees, drains, bunds, or tidal gates that prevent or restrict **tidal inundation**.

A **tidal restoration project** aims to restore tidal flow and establish a blue carbon ecosystem that enhances the storage of **blue carbon** on your property.

What is blue carbon?

Blue carbon refers to the carbon that is absorbed from the atmosphere and stored when a blue carbon ecosystem is established and maintained. This includes the carbon in the soil, as well as the above-ground vegetation (leaves, tree branches, bark and trunks) and below-ground vegetation (roots) (refer to Figure 1.1).

When tidal flow is restored and a blue carbon ecosystem is newly established, blue carbon can be enhanced in two ways:

- ➔ an increase in the carbon stored in the vegetation and soil within the established blue carbon ecosystem, known as **carbon storage or sequestration**; and/or
- ➔ the avoidance of carbon emissions into the atmosphere that would otherwise have occurred from the land type prior to rewetting, known as **emissions avoidance**.



A tidal saltmarsh adjacent to Fishing Creek, Corio Bay

Undertaking a tidal restoration project on your property and generating ACCUs is one potential way to diversify your income, while also offering environmental, community and cultural co-benefits.

Reasons for undertaking a tidal restoration project

Beyond ACCUs, tidal restoration projects can have wider benefits to you, your property, the surrounding landscape and the community. These are commonly known as **co-benefits** and can include:



Diversified income and productivity gains

Diversification of income for your property through the sale of ACCUs is a key benefit from a tidal restoration project. This will be most pronounced in relation to land that is difficult to manage, no longer productive and/or too difficult to do anything else with. Healthy blue carbon ecosystems may also boost farm productivity on other parts of the property.



Protection from climate and changing conditions

Establishing a blue carbon ecosystem on your land can provide a natural buffer to help safeguard your property against adverse climate events such as storm surges and coastal erosion.



Nature and environmental benefits

Tidal restoration projects may deliver distinct environmental benefits such as water filtration, trapping of pollutants including excess nutrients, enhance fisheries by providing nursery habitat, plus facilitate an overall increase in **biodiversity**.



Community and social benefits

Tidal restoration projects have the potential to create jobs, training opportunities, volunteer roles and to support local businesses and local communities.



Caring for Country benefits

Tidal restoration projects offer one way for Indigenous groups to be recognised and resourced for their work caring for Country, which Indigenous people have been doing for millennia, by enabling people to access Country and land.

Click the hyperlinks



Key terms (in **bold**) have been hyperlinked. To seek further information, you can click on the term and the link will take you to the full definition in the glossary and/or a relevant section in the guide.

Is a blue carbon tidal restoration project an option for you?

Are you a landholder with land that:

- has infrastructure that is restricting the tide?
- is a modified or partially modified landscape, for example agricultural land?
- is located within or nearby to a blue carbon ecosystem?
- is increasingly flooded or likely to flood?

If you answered 'yes' to all of these questions then a tidal restoration project could be an option for you, and it is recommended that you read on.

Seeking independent advice

The information presented in this guide is for general use only. You should seek independent and tailored technical, legal, and/or financial advice before reaching a final decision.

The ACCU Scheme

How it works

Links to the method

For tidal restoration projects:

- [Tidal restoration of blue carbon ecosystems method | Clean Energy Regulator](#)
- [Supplement to the 2022 blue carbon method | Clean Energy Regulator](#)

Additional legislation

- [Carbon Credits \(Carbon Farming Initiative\) Act 2011](#)
- [Carbon Credits \(Carbon Farming Initiative\) Rule 2015](#)

1.1 About the ACCU Scheme

ACCU Scheme projects

If you want to generate ACCUs from activities implemented on your property then you must register your **carbon project** under the ACCU Scheme.

The ACCU Scheme is a voluntary carbon credit scheme run by the **Clean Energy Regulator**, an Australian independent statutory authority. The scheme has been in operation since 2011. It provides for a framework that can enable the generation and issuance of ACCUs from activities undertaken on your land.

To generate ACCUs you must follow an **approved project method** under the scheme, and implement specific activities prescribed in the method.

The carbon that you store (or sequester) and/or avoid from being emitted to the atmosphere, as a result of implementing a carbon project on your land, is known as **carbon abatement**.

Carbon abatement is measured in terms of ACCUs. One **ACCU** is issued for every one tonne of carbon dioxide equivalent (tCO₂e) avoided or stored. ACCUs can be sold to both public and private sector buyers, which can provide a source of income for landholders.

ACCU Scheme methods

ACCU Scheme methods set out how each type of project needs to be implemented. They are acts of legislation that establish rules for identifying:

- eligible land and location(s);
- eligible project activities and restricted activities;
- requirements for establishing the **baseline period** and **baseline land type** (or land use) that describes the condition of the **project area** prior to **project commencement**;
- requirements for project documentation and management plans;
- approved ways to measure and/or quantify carbon storage changes and emissions; and
- the frequency and method of monitoring and reporting on the project.

There are also additional rules and legislation that apply to all projects under the ACCU Scheme. Links to this as well as to legislation specific to tidal restoration projects, are provided below.

Other ACCU Scheme projects

The ACCU Scheme offers many project types that you can consider. Tidal restoration is just one of them. You can find more information on the ACCU Scheme, other carbon credit project types, and the mechanics of carbon farming in the links under *Further reading*.

Further reading

- [Education Hub | Carbon Farming Foundation](#)
- [Farmer's Handbook to On-farm Carbon Management | Agrifutures](#)
- [Carbon 101, Carbon Sense and Measuring your own emissions | Meats and Livestock Australia](#)
- [Landholder guidance: A Checklist for Partnering on Carbon Farming Projects | Carbon Markets Institute](#)

1.2 About the tidal restoration of blue carbon ecosystems method

Tidal restoration projects

Tidal restoration projects can be implemented on lands where the natural flow of tidal water has been deliberately restricted by one or more **tidal restriction mechanisms** (refer to 'What is a tidal restriction mechanism?' below).

Your property may be suitable for a project under this method if your land:

- contains a legally installed or constructed tidal restriction mechanism that can be removed or modified to establish a blue carbon ecosystem; and
- is a **modified landscape** with a baseline land type such as cropping land, sugarcane land, land with drainage channels, grazing land, or flooded agricultural land.

The project can be designed to restore either the full or partial natural extent of blue carbon ecosystems.

Implementation of your project requires removing or modifying one or more tidal restriction mechanisms. Project implementation may also optionally involve:

- removing, modifying, installing or constructing other infrastructure or drainage structures in relation to the project; and/or
- management of the land that may encourage native coastal wetland species, including weeding, or seeding.

The above activities aim to restore tidal flow and rewet your land to establish one or more blue carbon ecosystem(s), such as: mangroves, saltmarshes, salt flats, seagrass meadow or supratidal forests.

Further reading

- [Understanding your blue carbon project simple method guide | Clean Energy Regulator](#)
- [Storing blue carbon in our coastal ecosystems - Video | Clean Energy Regulator](#)
- [Blue Carbon Method Video Series | Clean Energy Regulator](#)

What is a tidal restriction mechanism?

An 'object, device or piece of infrastructure on any land that impedes, reduces, restricts or prevents inundation of other land by tidal flows.' This could be (but is not limited to) a bund, drain, levee, tidal gate or part of a sea wall.

Examples of removing or modifying a tidal restriction mechanism to enable tidal restoration include:

- removing bunds, levees and tidal gates;
- filling in (plugging), modifying drains or digging channels;
- modifying bunds on floodplains; and
- recreating a river channel by excavating.



Baseline land types

The current land type (or use) on your property must match one or more of the baseline land types listed below.

➤ [Refer to Glossary for definitions.](#)

If you want to know more about how a project might look, and what you can and cannot do on your land, head to **Chapter 3: Tidal Restoration Projects – How will a project change my land?**





Image of a levee (pre-restoration) on 17 January 2023. Ponded saltmarsh can be seen on the right with natural flow blocked by the levee. Weeds (African Boxthorn) can be seen on the hillside. Image credit: Grace Isdale, NRM South



Levee removal being conducted in April 2024
Image credit: Grace Isdale, NRM South



Historical cane drain tidal barrier
Image credit: Megan Connell



The Blue Heart - Tidal barrier removal
Image credit: Sunshine Coast Council



Historical cane drain tidal barrier
Image credit: Megan Connell

1.3 Earning ACCUs from tidal restoration

Types of blue carbon ecosystems

The blue carbon ecosystem(s) that could be established due to your tidal restoration project will vary primarily according to the elevation of your land, and the associated frequency and depth of tidal inundation (Figure 1.2). Below the mean level of the tide you will likely see seagrass growing, while mangroves, saltmarshes, and/or salt flats typically occur above the mean tide level. Supratidal forests generally emerge at higher elevations.

Different ecosystem types will store different amounts of blue carbon and at different rates. More carbon is stored in the woody vegetation component. This means that mangroves and supratidal forests can store more carbon than saltmarsh vegetation. For sparsely vegetated saltmarsh or salt flats (also called salt pans) there is a small amount of carbon stored in the soil; however, most of the emission benefit is derived from avoiding emissions that would otherwise occur under the existing land use by removing the tidal barrier allowing natural tidal processes to resume.

How ACCUs are estimated

The **Blue Carbon Accounting Model (BlueCAM)** is used to estimate the volume of ACCUs that can be generated by a tidal restoration project. BlueCAM estimates carbon abatement based on the amount of carbon stored in vegetation and soil, as well as the amount of emissions avoided by rewetting the baseline land type.

BlueCAM will also deduct any carbon lost during the process of undertaking the project activities. This can include carbon emissions created by soil excavation and/or emissions from fuel consumption via vehicle or machinery use.



For more information refer to 'How are the ACCUs calculated in BlueCAM?'.

Refer to the following page for an overview of the formula used to calculate carbon credits:
How are the carbon credits calculated?

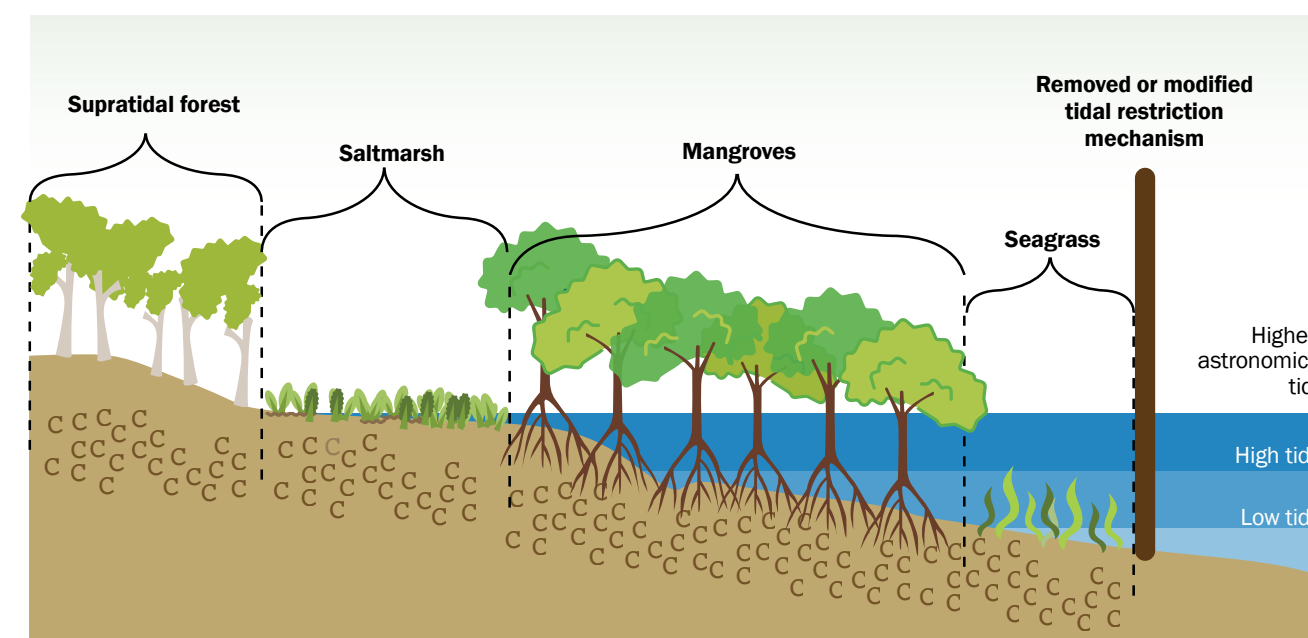


Figure 1.2: The different types of blue carbon ecosystems associated with blue carbon projects (illustrative only). Source Adapted from [Understanding your blue carbon Understanding your blue carbon project – simple method guide \(cleanenergyregulator.gov.au\)](#) (Figure 1).

How are the Carbon Credits Calculated?

$$\begin{aligned} &\text{Carbon Abatement of Tidal Restoration Project} = \\ &+ \text{Carbon stored in the vegetation of Blue Carbon Ecosystem} + \text{Carbon stored in the soil of Blue Carbon Ecosystem} + \text{Emissions avoided from stopping the existing land use} \\ &- \text{Emissions from project activity (fuel consumption)} - \text{Soil carbon losses from project activity} \end{aligned}$$



Inputs into BlueCAM

In addition to the type(s) of blue carbon ecosystem that could be established, a project's carbon abatement volume also depends on the size of the established area, and the **baseline land type** (the existing land use prior to the project's commencement).

To determine carbon abatement, BlueCAM requires you to input a range of project information such as: baseline land type, area and type of blue carbon ecosystem established, land elevation, plus any excavated area and fuel use associated with the project's infrastructure works.

Further reading

- [Blue carbon accounting model \(BlueCAM\) guidelines | Clean Energy Regulator](#)
- [Blue carbon accounting model \(BlueCAM\) technical overview | Clean Energy Regulator](#)
- [Estimating abatement using BlueCAM Video | Clean Energy Regulator](#)



1.4 Setting up an ACCU Scheme project

Before you embark on setting up your tidal restoration project, you will need to understand and decide on key roles and responsibilities. This includes who owns and operates the project under the ACCU Scheme and who will carry out and manage the project on-ground. You also need to understand whose consent may be needed for a project to go ahead.



Who has the right to register a project and earn ACCUs?

To register a project and be issued with ACCUs, you must demonstrate that you hold legal right. As the landholder, you generally hold the legal right to a project that is implemented on your land. This can typically be demonstrated by showing your name on the land title for where the project will be undertaken.

Legal right can also be demonstrated through a lease agreement or contractual arrangements. This can allow you to partner on the project with a third party and assign your legal right to them.



Who is the project proponent?

The entity(ies) or individual(s) who can demonstrate legal right to conduct the project is known as the project proponent. The **project proponent** is the owner of the carbon project and will have direct communication with the Clean Energy Regulator. The project proponent is also the entity that will be issued with ACCUs.

The ACCU Scheme accommodates for multiple proponents. In this scenario, the Clean Energy Regulator will require a nominated entity to be the representative proponent and handle all required communications with them.

Under the ACCU Scheme, the project proponent(s) is responsible both for ensuring that the project is being carried out and for undertaking monitoring, record-keeping, and reporting. They will also need to ensure that the project is meeting its permanence obligations, plus any requirements relating to restricted and prohibited activities.

In the event of a disturbance that disrupts carbon abatement within the project area, the project proponent will also be the entity responsible for notifying the Clean Energy Regulator (in the case of an event that materially impacts carbon stocks) and any make-good actions requested by the Clean Energy Regulator.



Tidal barrier near Stanage Bay, Queensland



Who has eligible interest-holder consent rights to the project?

ACCU Scheme carbon projects are a long-term commitment that will change land features and the way you use your land into the future. For this reason, everyone with an interest in the land must understand and agree to the registration and implementation of an ACCU Scheme project.

Due to this, all land-based ACCU Scheme projects must obtain the consent of anyone with a recognised legal interest in the land.

This is known as **eligible interest-holder consent**. While the ACCU Scheme stipulates that consent must be obtained by the end of the project's first reporting period, it is considered best practice to obtain consent prior to project registration in line with the principle of Free, Prior and Informed Consent.

Without the consent of all eligible interest holders, your project cannot be credited with ACCUs.

Eligible interest holders can include banks (mortgagee), the Minister responsible for Crown lands (for leasehold land), and Native Title holders. For tidal restoration projects, **eligible interest-holders** also comprise neighbouring landholders who may be impacted by the project.

For more detail, refer to **Chapter 5. Consents and engagement**, which also includes a specific section on best practice engagement with Indigenous eligible interest holders.



Who will carry out the project?

The administrative and operational obligations of running a carbon project across many years should not be underestimated.



Tidal restoration projects are technical in nature and will require technical expertise to help you with:

- gathering the information you need;
- conducting all the technical, regulatory and legal assessments necessary to check if a tidal restoration project is suitable for your land;
- evaluating the volume of ACCUs to be earned by the project, as well as the cost of project implementation and revenue flow and timing;
- assessing the risks and impacts of the project on your land, your neighbours and farming practices;
- deciding if a tidal restoration project is the right fit for you;
- undertaking the necessary engagement and consultation with stakeholders;
- assisting with financing and any upfront payments; and finally
- implementing and managing the project.



Coastal plain populated by mangroves, Bohle River



Who will finance the project?

Tidal restoration projects will also incur upfront costs that can be substantial.

It is also important to note that there will be a time lag between the project's commencement and the issuance of the project's first ACCUs. This creates a delay in any revenue you may receive from the project.

Financing and cash flow arrangements are therefore an important consideration.



Who should I partner with?

You can own and manage the project yourself.

However, as mentioned, tidal restoration projects require specific technical expertise as well as upfront finance. For both these reasons, **it is highly likely that you will need to work with a project implementation partner.**

If you choose to engage a project implementation partner, there are different ways to organise the management and governance of your project. This is known as the **project delivery model**.

The following section unpacks the different types of delivery models associated with carbon projects in more detail.

1.5 Project delivery models

Overview of models

There are many ways to set up the governance for a carbon project. Each approach has implications on the allocation of roles and responsibilities, cost and benefit, as well as financial risks.

You can engage a service provider to deliver particular activities on a fee-for-service basis.

If you opt for this model, you may also need to work with an investment partner who can fund the initial upfront costs until costs can be reconciled with ACCU revenue.

Alternatively, you could engage a project developer to manage project activities and risks. A project developer will commonly pay the upfront costs associated with the project and take on the project delivery risk. This is typically in return for a negotiated share of ACCUs or revenue generated.

Note, that there are also other organisations that may provide technical advice and support on certain aspects of a project, including (but not limited to): non-for-profit and conservation organisations, Natural Resource Management (NRM) organisations, state and local government bodies, and land councils.

Multiple participant delivery models

The ACCU Scheme allows for project aggregation so that multiple landholders can work together.

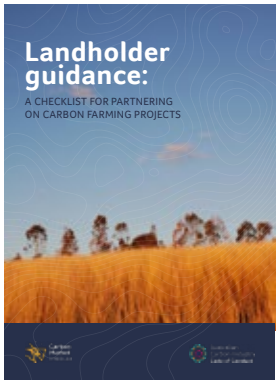
As such, there are also other delivery models that enable collective participation in a project.

Aggregation involves the combination of one or more project sites into one registered ACCU Scheme project. Sites or project areas do not need to be adjacent, but they do need to be operating under the same ACCU Scheme method. Contractual arrangements will be required to link all the different project sites under the one ACCU Scheme project.

Aggregation can be achieved in various ways. For example, by landholders working together with their own service providers, or through a project developer who serves as an aggregator, or by using a cooperative or mutual. A cooperative is a democratic organisation that is owned and controlled by its members. The functions of a cooperative or mutual can be used to assist with the operation of a project aggregation (such as ACCU benefit sharing between yourself and the other landholders, project administration, and ACCU sales) in return for a revenue share to the cooperative.

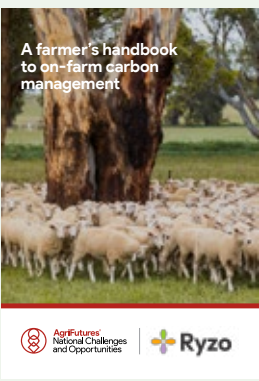
The Carbon Market Institute's Landholder Guidance provides more detail on delivery models.

Refer to the 'further reading' links for other sources and guides.



Further reading

- [Choose an ACCU Scheme Project Proponent | Clean Energy Regulator](#)
- [Landholders guidance: A Checklist for Partnering on Carbon Farming Projects \(CMI 2025\) | Carbon Market Institute](#)
- [CHECKLIST 2: Engagement with Project Partners | Carbon Market Institute](#)
- [CHECKLIST 3: Understanding Legal Terms, Roles and Responsibilities | Carbon Market Institute](#)
- [CMI Carbon Farming Contract - Guidance Note | Carbon Market Institute](#)
- [Collaborative carbon farming for soil management: Report and guide for landholders | AgriFutures Australia \(Appendix A: a Guide for landholders including case studies\)](#)
- [Farmer's Handbook to On-farm Carbon Management | AgriFutures and Carbon Count \(Section 7\)](#)
- [Carbon farming- Community Practice | DPI NSW](#)



Inundated saltmarsh, Wunjunga

Which model is right for me?

Things to consider when deciding which model is the best fit for a tidal restoration project on your land include:



Technical complexity, skills and capacity

Consider the skills, time and capacity you can contribute to establishing and managing your project. If your project is particularly complex, a project developer or technical service provider model may be the best option for you.



Desired level of project control

Partnering or outsourcing services to a third party will involve relinquishing control over aspects of the project, including access to the project area and dealings with other parties like the Clean Energy Regulator. It is important to assess how much control you are happy to relinquish to a third party.



Aggregation

There may be multiple reasons to explore a partnership with your neighbours to create an aggregated project. For a project with multiple landholders, a project developer or cooperative model is likely to be the most suitable delivery model. But it is also important to discuss the risks of aggregation with your project implementation partner.



Costs and funding

Evaluating and planning a tidal restoration project requires upfront funding to conduct the necessary assessments, prepare plans, obtain approvals and more. The various delivery models will each have different considerations relating to finance. The nature of your agreement with a project implementation partner will also influence the cost and funding model.



Your risk appetite

The allocation of financial and legal risk between you and a project implementation partner differs according to the chosen delivery model. Consider what level of risk and reward is right for you.

Selecting the right project implementation partner

Choosing the right project implementation partner is an important decision for your project. To find the best match, you are recommended to speak with several different organisations.

The [Carbon Market Institute's Landholder Guidance](#) provides a list of questions to ask yourself and your potential project implementation partner to help you conduct due diligence on what each potential partner offers. This may include, for example, nature and scope of the arrangement, the length of the contract and consideration of termination rights.

Provision of financial advice

It is important to know that your project implementation partner can provide technical advice but they cannot provide financial advice without an [Australian Financial Services Licence](#) (AFSL). For further information on the AFSL, refer below.

Requirements for AFSL

An [Australian Financial Services Licence](#) (AFSL) is required by organisations that provide financial services, including advice around financial products such as Australian Carbon Credit Units (ACCUs).

There are various project developers who hold an AFSL.

Further information and guidance can be found at: [AFS licensing and the Carbon Farming Initiative: A fact sheet for advisers and project developers](#) | ASIC.

Australian Carbon Industry Code of Conduct

It can also be helpful to consult the Australian Carbon Industry's [Code of Conduct](#) (see below) and the [Queensland Government's registry of approved advisers](#) to see if your potential partner adheres to industry standards and is recognised for working with the ACCU Scheme.

CMI Code of Conduct

The Carbon Market Institute (CMI) is an independent, member-based institute that aims to facilitate best practice and integrity in the carbon industry.

“The Code aims to protect and support carbon industry consumers (clients), including Native Title Holders, representative bodies, land managers and project owners.”

*Australian Carbon Industry
Code of Conduct*

It also seeks to build capacity and opportunities through inclusive engagement and education.

Importantly for landholders, the CMI has developed a Code of Conduct to assist landholders, land managers, Native Title Holders and representative bodies to know their rights when engaging with carbon service providers under the ACCU Scheme.



Mangrove Monitoring on Yunbenun (Magnetic Island). Image credit: Ben Andryc

Project lifecycle

What steps should I anticipate?

2.1 The project lifecycle

The ACCU Scheme sets out various steps and reporting obligations across the life of a tidal restoration project. This chapter provides the general steps in a tidal restoration project lifecycle.



If you want to take a deeper dive into specific aspects of a tidal restoration project, see **Chapter 3. Tidal restoration projects – how will a project change my land?**

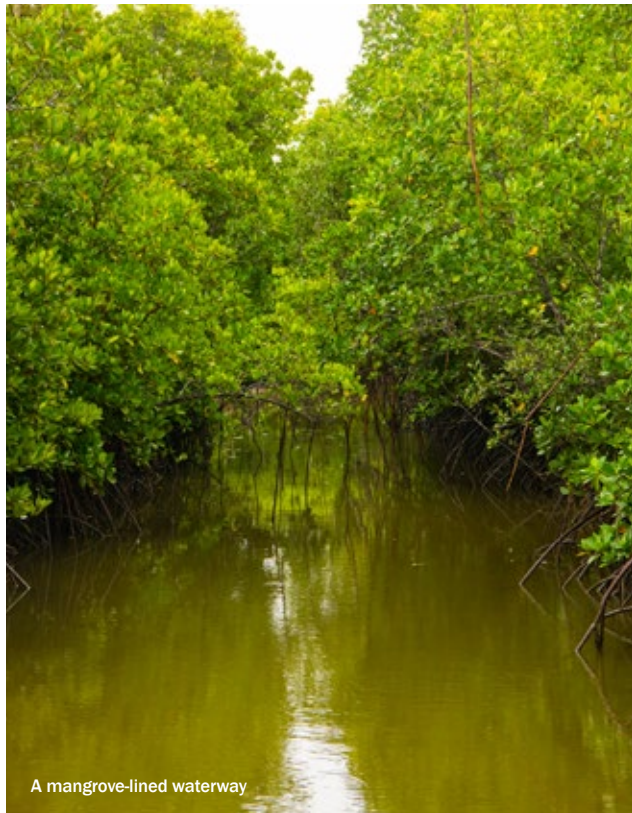
Key steps

The typical lifecycle of an ACCU Scheme project is shown in Figure 2.1. You can find general information about these steps on the [Clean Energy Regulator's website: Plan your project | Clean Energy Regulator](#).

The following pages provide more detail on how to apply each step to a tidal restoration project.



Figure 2.1 Key steps involved in an ACCU Scheme carbon project. Source: Adapted from Understanding your blue carbon project simple method guide | Clean Energy Regulator (Figure 2)



Key project timeframes

To understand the key reporting obligations of a tidal restoration project, you will need to be aware of the following project timeframes:

- Crediting period**
A tidal restoration project can earn ACCUs over a 25-year timeframe, known as the crediting period.
- Reporting period**
The timeframe for which project activities are reported on is known as the reporting period. You can choose how often you report to the Clean Energy Regulator. The minimum reporting period is six months, and the maximum is five years.

- Permanence period**
Projects will also be assigned a permanence period. When you register a tidal restoration project, you commit to managing and protecting the blue carbon ecosystem on your land in a way that safeguards the carbon stored in the project area, for the duration of the permanence period. You can select either 25 or 100 years as your permanence period. Note, this choice has consequences for the number of ACCUs that will be issued. More detail is provided in **Chapter 3. Permanence obligations**.

- Baseline period**
Projects are also assigned a baseline period that is used to establish the project area conditions that existed prior to project implementation. For a tidal restoration project, the baseline period covers the seven years prior to your application to register the project area.

2.2 The steps required

The steps required to plan and implement a tidal restoration project

Figure 2.2 presents the steps and considerations in evaluating, planning, implement and maintaining a tidal restoration project. These steps are for general information. The exact approach will depend on your project and some steps may vary or not apply.



Figure 2.2 Key steps involved in a blue carbon project. Modified from: *Understanding your blue carbon project – simple method guide* (Figure 3)

Step 1: Due diligence



Conducting due diligence is an essential step in developing a carbon project, regardless of the scheme and/or project type.

The key objective of the due diligence stage is to check that the project can meet mandatory eligibility requirements under the ACCU Scheme and the tidal restoration method, and that the project is financially feasible.

There are different ways to approach due diligence, however it is usually conducted in stages. The first stage is typically a high-level assessment. If the outcome is positive, due diligence progresses with increasing detail.



Cane farm in the Tully Johnstone catchment
Image credit: Cassowary Coast Reef Smart Farming

High-level eligibility and feasibility assessment

A high-level assessment is often a desktop assessment using readily available information to rapidly assess if a project is worth pursuing further. This can include:

Eligible land assessment

A review of land type(s) and current tidal flows/restrictions on the property. **The Decision-Tree: Eligible land** presents a series of questions that you can work through with your project implementation partner to determine if there is an eligible tidal restoration project opportunity on your land.

Preliminary mapping

A preliminary analysis to determine the likely extent of tidal inundation that could be restored, and the potential blue carbon ecosystem types that could be established on your land. This step helps to identify the minimum restoration area needed for a tidal restoration project to be viable, and what consents you will need.

Carbon abatement estimate

An indicative estimate of carbon abatement (in terms of ACCUs) using BlueCAM, based on the outcome of the Preliminary mapping conducted in the above step. For more information on BlueCAM, refer to **Chapter 1. The ACCU Scheme**.

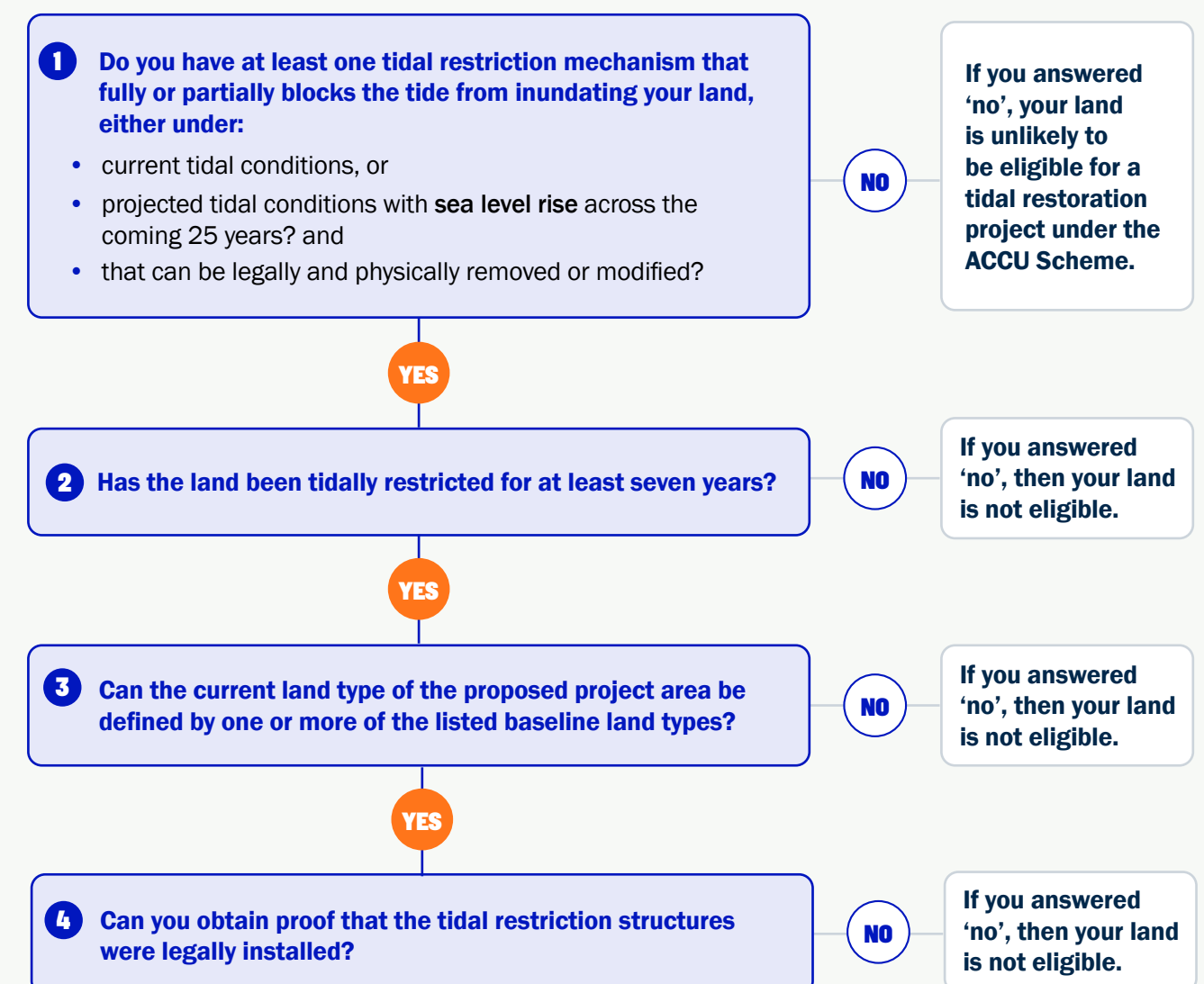
High-level costing

An indicative estimate of project costs and revenue that can be earned from ACCU sales.

Note that at this stage, the high-level project cost and ACCU volume estimation will have a relatively high level of uncertainty. This can be refined during subsequent, more detailed due diligence.

Decision tree: Eligible land

Your project implementation partner will work through the following questions with you as part of the due diligence assessment. If you can answer 'Yes' to each question, your land can be further considered for a tidal restoration project.



Ways that you can identify the age and legality of structures include: obtaining historic satellite imagery and talking to government agencies. Proof could be planning approval documents or a letter from a relevant government agency.

Detailed eligibility and feasibility assessment

If the outcome from the high-level assessment is positive, then a detailed eligibility and feasibility assessment is usually undertaken. This step aims to confirm the preliminary estimates prepared during the high-level assessment and provide greater certainty about your project opportunity.

A detailed assessment can include:

1. Initial project design discussions.
2. A preliminary **hydrological assessment** to refine the project area. For more detail on project boundaries, refer to **Chapter 3. Tidal restoration projects**.
3. Additional eligibility checks under the method and relevant ACCU scheme legislation.
4. A deeper dive into **regulatory approvals** for the project, plus any other financial or legal matters that need to be considered. For more detail, refer to **Chapter 4. Approvals**.
5. Identification of **eligible interest holders**, including neighbouring landholders who may be impacted by the project. For more detail, refer to **Chapter 5. Consents and engagement**.
6. An initial engagement with other landholder(s), and/or Indigenous groups and/or Native Title claimants or determinants, where identified.
7. A site visit by or with your project implementation partner and/or selected experts to ground-truth data on the property and provide detailed and accurate mapping.
8. Refined and accurate estimation of potential carbon abatement (ACCUs).
9. Refined and accurate costings based on ground-truthed data.



Initial project design

The size and location of the project will influence how many ACCUs can be generated, and therefore whether a project is likely to be financially feasible.

Discussions with your project implementation partner about which tidal restriction mechanism(s) you are willing to remove, keep or modify, will help you understand the potential scale of your project.

For further information, refer to **Chapter 3. What Will A Tidal Restoration Project Look Like On My Land?**

The **Initial Project Design Questionnaire** on the following page offers a prompt to evaluate critical considerations for the design of a tidal restoration project on your land. Note that you may need assistance from your project implementation partner to work through these questions.

Initial Project Design Questionnaire

Questions to ask yourself about the design of your project:

1. What eligible tidal restrictions mechanism(s) are present on my land?
2. Which tidal restrictions mechanism(s) am I willing to remove and which would I prefer to keep?
3. Do I understand what type of blue carbon ecosystems are expected to be established?
4. How will the required on-ground works to restore tidal flow impact on my other farming operations?
5. Will long-term operations on my land be impacted by the prohibitions and restrictions on activities required by the project (refer to **Chapter 3. Tidal restoration projects**)?
6. What permanence period am I willing to commit to: 25 years or 100 years, and how will this timeframe impact ongoing legal obligations and my family's plans for the future of the land (estate planning)?
7. What is the extent of neighbouring land that could be affected if the project is implemented?
8. Have I fully explored all potential options for the size and scale of the carbon project and hence the carbon abatement that could be achieved?

Undertaking hydrological assessment

A hydrological assessment of your land must be conducted to map the extent of tidal inundation before and after removal or modification of any identified tidal restriction mechanism(s). This is key to defining the project's extent and scale and mapping the spatial boundary of the project area. A hydrological assessment includes:

- ➔ modelling of the current tidal inundation area versus the expected inundation area following removal or modification of existing infrastructure;
- ➔ mapping the projected extent of inundation under current sea level and under future **sea level rise** scenarios across the project's permanence period (see **Chapter 3. Tidal restoration projects** for more detail);
- ➔ identifying any impacts on neighbouring land; and
- ➔ providing information to support design of any new infrastructure that may be necessary to manage tidal flows in a way that is consistent with the project objectives.

See Further reading for good practice guidance on preparing the hydrological assessment. Note, the boundary of the hydrological assessment will likely be larger than your property alone.

For some properties there may be existing hydrological maps and/or mapping-based analysis available that is of a sufficient standard for use during the detailed due diligence, without the need to procure a full-scale hydrological assessment. This could include properties bounded by tidal creeks, or properties that have few risks to other landholders or natural assets. In this case, you will instead procure the hydrological assessment during **Step 2. Planning**.

Further reading

- 🔗 [A best practice guideline for blue carbon hydrological assessments | UNSW](#)
- 🔗 [Blue Carbon Method Supplement \(Part C: Hydrological assessment\) | Clean Energy Regulator](#)

Who prepares the hydrological assessment?

You will need to contract a **qualified person** to prepare and/or review the hydrological assessment, and a **qualified engineer** to prepare and/or review the infrastructure design. Your project implementation partner will either prepare these assessments or contract the right people.

Adverse impacts assessment

The mapping produced by the hydrological assessment enables you to identify potential **adverse impacts** from implementing the project. This may include any impact on Ramsar (globally significant wetland sites) and nationally important wetlands, cultural heritage, threatened ecological communities, threatened and migratory species, and **acid sulfate soils** as well as mosquito hazard.

In this way, the hydrological assessment can also provide insight into the required regulatory approvals, and engagement with Indigenous groups and other stakeholders, that may be appropriate for the project.

For more detail on this see **Chapter 4. Approvals** and **Chapter 5. Consents and engagement**.

Other considerations for landholders

There are various considerations and risks to running an ACCU Scheme project on your land that you need to be aware of. The Carbon Market Institute has published [Landholder Guidance](#) that contains various checklists with critical questions that landholders should ask themselves before starting a project and entering into any agreements. This includes a checklist of financial considerations for you to discuss with your financial advisor: [Checklist 4: Engagement with an Independent Financial Advisor](#). Many of the questions in this guidance are generic and apply to all types of ACCU Scheme carbon projects.

Considering the future: permanence and estate planning

Your commitment to a tidal restoration project will be until the end of the registered permanence period, refer to **Permanence obligations in Chapter 3**.

From a regulatory perspective, the establishment of a blue carbon ecosystem on your property may be an irreversible land use change. That is, it may be unlikely that future environmental legislation will give approval for modifying, draining or clearing an already established blue carbon ecosystem.

It is therefore important to consider how the change in land type may impact your current and future operations, which in turn may impact on property value and estate planning.

Conversion of the current land type (pasture or cropping for example) to a blue carbon ecosystem comes with a potential opportunity cost. This cost should be factored into your decision to proceed with the tidal restoration project, while bearing in mind that low-lying land may already have lower productivity (e.g. due to salt and acid sulfate soil impacts) or may experience such impacts in the future.



Step 1: Due diligence



Marginal Land in the Mulgrave-Russell catchment
Image credit: JCU TropWATER



Costs associated with Step 1

High-level due diligence costs will cover activities such as preparing desktop assessments, preliminary mapping and high-level carbon abatement estimates.

Detailed due diligence costs are likely to be considerably higher as this step involves a deeper dive into identifying regulatory requirements, plus the hydrological assessment. The latter may involve modelling numerous hydrological scenarios according to: a) the number of options to be considered for removal/modification of tidal restriction mechanisms, and b) options to reduce the impact on neighbouring properties. As a consequence, this step in particular may incur significant cost. Expenses may also include site visit costs by experts.

Discussion with your financial advisor and project implementation partner should identify whether there are any other costs that may not have been factored into the feasibility assessment, such as tax implications. Refer to Further Reading.

Understanding the potential project revenue

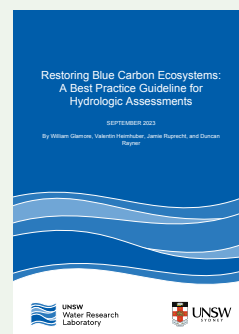
It is important to understand not only the forecasted volume of ACCUs that your project is likely to generate, but also their expected commercial value and the timing of the ACCU and/or revenue flows. This will inform the delay between incurring project costs and realising ACCU revenue. You should discuss timing and cash flow with your project implementation partner.

Given there are few tidal restoration projects registered under the ACCU Scheme, there is no established price expectation for blue carbon ACCUs at the time of drafting this Guide.

Further reading

[A best practice guideline for blue carbon hydrological assessments | UNSW](#)

[Blue Carbon Method Supplement \(Part C: Hydrological assessment\) | Clean Energy Regulator](#)



Step 2: Planning



If the detailed due diligence assessment is positive and you decide to proceed with a project, you will progress through to Step 2 Planning.

The planning stage involves preparation of the necessary assessments, documents and maps required to detail the project design and apply for project registration. It also includes undertaking the necessary engagement and obtaining regulatory approvals.

Expert services and steps needed are as follows, with further detail provided on specific tasks:

1. Finalise the detailed design of the **project activities**, finalise the hydrological assessment, and draft resulting maps of tidal inundation from the project.
2. Map the project area extent, specification of the **Carbon Estimation Area(s)**, and identify any impacts on neighbouring lands.
3. Gather any information needed to support your applications for any required regulatory approvals or permits.
4. Progress and/or undertake the required engagement with relevant stakeholders to gain required consents and explore partnerships.
5. Develop and draft the project operations and monitoring plan, the **permanence plan** and, if required, the acid sulfate soil management plan and **mosquito management plan**.

Finalising project design

Key considerations when finalising the design of your project include your current and future land use priorities, the income and financial implications for your business, and the impact on neighbouring land.

Your project implementation partner can help you understand how your priorities can be accommodated within the project design, as well as any implications of your design choices on the costs, consents and volume of ACCUs generated.



Additionality

It is very important to note that you may not commence any project activities until your project is registered at Step 3. If you do, your project becomes ineligible.

This is in line with **additionality** requirements under the ACCU Scheme. To understand more on additionality, refer to [Newness, regulatory additionality and government program requirements | Clean Energy Regulator](#).



Image credit: Sunshine Coast Council

Mandatory project plans

To finalise the project design process and submit your project for registration with the Clean Energy Regulator, you must prepare the following plans.

Project operations and maintenance plan

Your **Project operations and maintenance plan** must include:

- ➔ Information about each piece of infrastructure on the property that you intend to remove, modify, install, and/or rely on to implement the project (including proposed location, approximate dimensions, objective(s) of proposed works);
- ➔ Any maintenance actions required to ensure the ongoing function of that infrastructure until the end of the project's permanence period; and
- ➔ A description of how you will meet relevant Commonwealth, State or Territory government legislative requirements in relation to the:
 - removal, modification or construction of that infrastructure, and
 - potential adverse impacts from the project.

These legislative requirements may trigger the need to prepare an accompanying **acid sulfate soil management plan** and/or **mosquito management plan**.

Permanence plan

A **permanence plan** sets out how you will meet your permanence obligations. Your plan must identify risks to the carbon stored in the vegetation and soils within your Carbon Estimation Area(s). This may include risks such as fire, pest plants and animals, cyclones etc. The plan must then also describe what actions will be taken to manage and mitigate these risks. Your plan should specify who by, what, where and how often these activities will be undertaken across the duration of the **permanence period**.

Refer to **Chapter 3. Tidal restoration projects** for further details on your permanence obligations

Other project plans

In addition to mandatory plans, the following plans may be required to support compliance with statutory obligations:

Acid sulfate soils management plan

Acid sulfate soils are common in coastal areas. These soils are naturally occurring and normally harmless, but they can release harmful sulfuric acid into the environment if they are disturbed (e.g. by excavating) and exposed to air.

If your tidal restoration project includes areas with acid sulfate soils, you will likely need to create a management plan as part of the approval process to implement project activities. This management plan will outline how disturbance will be avoided, or how the harmful effects of disturbance will be reduced.

Mosquito management plan

If your tidal restoration project is in an area covered by policies and regulations related to mosquito management, then you will need to prepare a mosquito management plan that addresses public health risks.

This requirement is typically triggered during the development approval process due to presence of certain risk factors such as proximity to mosquito breeding habitats and/or creation of new breeding sites.

Further reading

- 🔗 [Blue Carbon Method Supplement \(Part A: Project operations and maintenance plan\).](#)
- 🔗 [Blue Carbon Method Supplement \(Part F: Resources. See \[4\] for preparing acid sulfate soil and mosquito management plans\).](#)
- 🔗 [Permanence obligations | Clean Energy Regulator](#)



Nywaigi Traditional Owners, Mungalla Station
Image credit: Story in Progress, courtesy of Greening Australia

Cultural Heritage Management Plan

Landholders and land managers have a duty of care in areas where Aboriginal or Torres Strait Islander cultural heritage (ACH) is located. Where ACH exists and the activities for your project could affect this heritage, you must take all reasonable and practicable measures to ensure the activities do not do harm.

The Queensland Government's [Aboriginal and Torres Strait Islander Cultural Heritage Database and Register](#) can be used for a first-pass assessment of the ACH significance of your land.

In addition to this desktop search, it is recommended that you engage with your local [Aboriginal land council](#) and Native Title Representative Body to understand if there is anything of cultural heritage value on your property that has not yet been recorded.

[Cultural Heritage Management Plans](#) are only required by law in instances where an environmental impact assessment is required. However, whilst it has cost implications, going through the process of preparing and seeking approval for a plan to manage any ACH identified on your land can be very useful in meeting your duty of care requirements.

The [Cultural Heritage Management Plan Guidelines](#) can assist you and your project implementation partner in developing a plan

Regulatory approvals

The assessment in **Step 1: Due diligence** provides initial insights into the regulatory approvals that may be required for your project. The focus at the planning stage is to now gain a clear understanding of the approvals needed, submit applications and obtain approvals. To do this, your project implementation partner would typically do the following:

1. If it is not clear whether a particular permit is needed or not, consult with the relevant government authorities to confirm. Confirmation may also be sought that a project design aligns with relevant benchmarks and codes, avoiding the need for approvals such as permits.
2. If a permit is required, start preparing the relevant application(s) and lodge the application(s) with the relevant government authority.

You can read more about the regulatory approvals that may apply to a tidal restoration project in **Chapter 4. Approvals**.

Engagement

Stakeholder engagement and consents

Consultation with your neighbours and other stakeholders to obtain consents (where needed) is a vital step in the project planning phase. Where stakeholders have an eligible interest in the land, their opposition to your project could prevent you from going ahead. Therefore, this step helps to mitigate against the risk of opposition to your project.

Chapter 5. Consents and engagement provides an overview of the stakeholders whose consent is required. Beyond this, note that engaging with your neighbours early could identify opportunities to scale the project area and increase the viability of your project. Proactive engagement with local Indigenous groups can similarly help to unlock opportunities to work together, protect cultural heritage and uplift project outcomes.

At this planning stage it is also recommended to have a conversation with your regional Natural Resource Management (NRM) organisation about the project and how it aligns with the region's NRM Plan. Alignment with this plan is a requirement under the ACCU Scheme that must be confirmed at project registration. You can access a map of all NRM regions, including a link to contact details at [Regions – NRM Regions Australia](#).



It is considered best practice to obtain all consents prior to project registration so that your project can be unconditionally registered (see **Step 3. Project registration**).

Costs associated with Step 2

Costs will typically be incurred for the services required to draft plans, permit applications and supporting documentation. Specifically, this includes:



Approval costs

These costs will include services to gather the needed information to support applications for the required permit(s), and the cost to engage an expert (if required) to draft the approval submission. For further details on approvals and an overview of costs for different approvals, see **Chapter 4. Approvals**.



Legal costs

Costs required to draft agreements will depend on the number of landholders involved in the project. There are precedent contracts available from the Carbon Markets Institute that could simplify this step ([CMI Carbon Farming Contract – Guidance Note](#)). If a legal review was needed to confirm the applicability of permit requirements, there will be legal costs to consider as well.



Engagement costs

Early and effective engagement with the necessary stakeholders may incur further costs. This could be as minimal as attending a meeting or helping to pay for meeting attendance by members of the relevant Indigenous group (e.g. travel costs). In addition to the costs of engagement itself, if consent from a Native Title Holder is required then there may also be costs associated with any requested benefit sharing arrangements.



Step 3: Project registration



To become an eligible project under the ACCU Scheme, you will need to register your project with the Clean Energy Regulator.

The project proponent is the entity responsible for registering an ACCU Scheme project. This could be you or your project implementation partner as described in the Chapter 1 section Setting up an ACCU Scheme project.

To undertake a project and be issued ACCUs, you will need to follow three important steps:

1. Ensure the selected project proponent is registered as an ACCU Scheme participant;
2. Collate the required project data and submit your registration application for the project;
3. Open an Australian National Registry of Emissions Units (ANREU) account. This step will only apply if you are the project proponent and do not yet have an ANREU account.

For more information on these processes and related information for project proponents, refer to Further reading below.

Further reading

- [How to participate in the ACCU Scheme | Clean Energy Regulator](#)
- [Apply to participate in the ACCU Scheme | Clean Energy Regulator](#)

- [Online Services | Clean Energy Regulator](#)
- [Be ACCUrate workshop and webinar video series | Clean Energy Regulator](#)



Tidal barrier near Stanage Bay, Queensland

Who will register my project?

Your project implementation partner will be able to assist you with the registration process. Who registers your project will depend on the delivery model you have agreed on with them. More information on the different models is provided in **Chapter 1. The ACCU Scheme – How it works.**

Depending on who is the selected project proponent, you may also need to be involved in the registration process to provide a final signature, once all the information has been provided.



Agricultural landscapes in the Burnett-Mary catchment

What information do I need for registration?

The Clean Energy Regulator sets out the information and format required to register a project. The information required in the application may change from time to time, so it is recommended to download the most recent version of the application form prior to submission.

At the time of registration, you will be required to provide documentation that can demonstrate:

- ➔ Registered landholder on the land title(s);
- ➔ Legal right of the selected project proponent;
- ➔ The required regulatory approvals;
- ➔ Eligible interest-holder consents;
- ➔ A description of each tidal restriction mechanism that is part of the project activity;
- ➔ A description of the eligible land and land types in accordance with the [BlueCAM guidelines](#);
- ➔ A hydrological assessment by a qualified person;
- ➔ A permanence period tidal inundation map; and
- ➔ Project operations and maintenance plan that has been confirmed by a qualified engineer, plus the project extent map, and (where required) an acid sulfate soils management plan and mosquito management plan.



Fit and Proper Person Requirement

Project Proponents must meet a required fit and proper person test under the ACCU Scheme. This is to ensure the good character and integrity of people who participate in the ACCU Scheme. You can find out more on the [Clean Energy Regulator's website](#)



Image credit: Cassowary Coast Reef Smart Farming



Site inspection in the Blue Heart, Sunshine Coast
Image credit: Sunshine Coast Council

How long will it take to register my project?

The Clean Energy Regulator will review, assess and approve/not approve your application within 90 days. If further information and/or clarification is required, then the Clean Energy Regulator will contact you and can reset the 90-day timeframe until all the required information is received. You are therefore recommended to ensure all documentation is provided at the outset.

Once a project is registered, you will be issued a declaration form and an **audit schedule**. The declaration form is the authorisation form for your project under the ACCU Scheme. The audit schedule outlines the required number of independent audits of your project and the approximate timing of these over the course of the crediting period.

How do I open an ANREU account?

Proponents must ensure that they have set up an Australian National Registry of Emissions Units (ANREU) account for the project. This is where ACCUs are issued to the project by the Clean Energy Regulator. To apply for an account, you must complete the 'Open an ANREU account' form through [Online Services](#). An ANREU account lets you access the ANREU system and Unit and Certificate Registry.



What is conditional registration?

In some cases, projects can be conditionally registered under the ACCU Scheme. This happens when certain documentation or processes, such as regulatory approvals and eligible interest-holder consents, have not been finalised at the time of registration. These must be provided no later than the end of the first reporting period.

It is considered best practice for eligible interest-holder consents from Native Title determinations, where required, to be obtained prior to project registration and in line with Free, Prior and Informed Consent (FPIC) processes. **Chapter 5. Consents and engagement** provides further information on engagement with Indigenous groups.



Costs associated with Step 3

Registration under the ACCU Scheme does not incur any application fees. However, there are costs associated with completing the application form and gathering the necessary supporting documents. This is not likely to be a significant cost item and is often covered by the services provided by your project implementation partner.

Step 4: Implementation and monitoring



Implementing the project activities

Once your project is registered and all necessary approvals are in place, you can commence implementation of the project activities.

This may involve capital works to remove or modify the tidal restriction mechanism(s) and any associated infrastructure works. Note that the extent of works could vary from as little as removing a flap on a tidal gate, through to intensive earthworks to remove a bund wall or road.

The project may also involve some initial seeding or planting of appropriate native species to support the establishment of vegetation within the Carbon Estimation Area(s).

The project will also involve, on an ongoing basis, maintenance of the project area in accordance with your operations and maintenance plan and permanence plan.

Ongoing monitoring

As required for all ACCU Scheme carbon projects, tidal restoration projects must have ongoing monitoring to assess any disturbances to their carbon stocks, as well as to assess the progress and success of the establishment of blue carbon ecosystems. The project proponent must undertake monitoring within the project area for the duration of the project's crediting period. This will include identifying and recording the location and year that a blue carbon ecosystem is established, and the age of the vegetation.

Project proponents will be required to undertake monitoring of each blue carbon ecosystem defined within the project area. This can be conducted using either:

1. on-ground observations (with date and geo-stamped photographic imagery),
2. digital date and time stamped geolocated imagery, and/or
3. other vegetation cover mapping data.

Costs associated with Step 4



The costs of establishing and managing a tidal restoration project can vary greatly according to the project design and the extent of infrastructure and earthworks required.

There will be ongoing monitoring costs associated with assessing disturbances to carbon stocks, as well as for monitoring the progress and success of blue carbon ecosystem establishment. This could include procurement of satellite imagery and/or the cost of an appropriately qualified field team conducting monitoring on the property.

The frequency of monitoring will have an impact on the overall cost of the project. This needs to be considered in tandem with the frequency of reporting, which influences ACCU issuance and hence, cash flow.

It is recommended that you consider and discuss the type, frequency and duration of monitoring activities with your project implementation partner.

Step 5: Verification and credit issuance



Reporting

Your tidal restoration project will be required to complete an offsets report that collates monitoring data and outcomes, the spatial information relating to the project area including Carbon Estimation Areas (CEAs), and the resulting abatement estimations (ACCU).

Estimating the carbon abatement to be generated over the reporting period, and the number of ACCUs to be issued, involves entering geospatial information about the established blue carbon ecosystem into BlueCAM.

You can choose how often to submit project offsets reports to the Clean Energy Regulator. A **reporting period** is the period of time covered by a given offsets report. For a tidal restoration project you can choose a duration that is no shorter than six months and no greater than five years. You will have to submit an offsets report for every reporting period throughout the 25-year crediting period.

Auditing

The Clean Energy Regulator will give you an audit schedule when you register your project. The frequency and schedule of audits depends on the volume of ACCUs forecasted for the project.

Audits are undertaken by a third-party organisation selected by the project proponent. Auditors must be qualified and meet ongoing eligibility requirements.

You can find a qualified auditor on the Clean Energy Regulator website: [Find an auditor – Clean Energy Regulator](#).



ACCU issuance

Proponents can apply to claim ACCUs once they have submitted an offsets report for the project. If it is the first time you are claiming ACCUs then you must submit an initial audit report to accompany the offsets report.

The Clean Energy Regulator will review the offsets report and audit report and assess if the project continues to meet all requirements under the method, as well as general rules under the ACCU Scheme.

At this stage, the Clean Energy Regulator may request further information about the project. Once they are satisfied with the project's documentation and status, ACCUs will be issued into the proponent's ANREU account for the project.

Note, similar to registration, the Clean Energy Regulator has a legislated 90-day time period to review the project offsets report.

Costs associated with Step 5



The Clean Energy Regulator does not require any fees upon submission of an offsets report, nor upon the issuance of ACCUs.

However, there are costs associated with: preparing an offsets report, gathering necessary supporting documents, and preparing a response to any Clean Energy Regulator requests.

Third-party auditor fees also need to be considered in this phase. Brokerage fees for sales of ACCUs are also another cost factor to include.

Depending on the arrangements with your project implementation partner, they may carry these costs.

Tidal restoration projects

How will a project change my land?

3.1 What will a tidal restoration project look like on my land?

A hydrological assessment developed as part of the due diligence phase (refer to Chapter 2) forms the basis of the project design.

Impacted land

The hydrological assessment will produce a **project extent map**. This displays the spatial boundary of the land that the tide will be introduced to, once the project activities have been implemented. For a tidal restoration project, this is known as **impacted land**. Impacted land can extend beyond your property boundary onto neighbouring land, which will need to be considered for inclusion (or exclusion) within the project. Refer to **Impact on neighbouring properties** in Chapter 3 for further details.

Defining the project area

The **project area** is the area of land and water that will be formally registered under the ACCU Scheme for the project. The impacted land area can form part of, or all of, the project area. The project area can include both **eligible land** and non-eligible land.

Eligible land

Eligible land is the area of land where, for the duration of the seven-year baseline period, tidal flows have been excluded or tidal inundation has been impeded, reduced or restricted due to the presence of a tidal restriction mechanism.

Eligible land includes both:

- ➔ Areas that will become impacted land due to removal or modification of the tidal restriction mechanism, at current sea levels; and
- ➔ Areas that will become impacted land due to sea level rise across the project's 25-year crediting period, but would not be impacted if the tidal restriction mechanism remained unchanged. For more information see: **Factoring in sea level rise**.

Factoring in sea level rise

The location of the established blue carbon ecosystems will shift in response to sea level rise over time. This has implications for your project.

Rising sea levels will cause the blue carbon ecosystem(s) created by the project to gradually move inland. This is illustrated in Figure 3.1 below. New blue carbon ecosystem areas will establish on the landward side and start storing carbon, while existing blue carbon ecosystem areas on the seaward side may become too deeply inundated and lose their stored carbon.

The land where new blue carbon ecosystem areas are projected to establish, at any time during the project crediting period, is eligible for inclusion in your Carbon Estimation Area.

Before



After

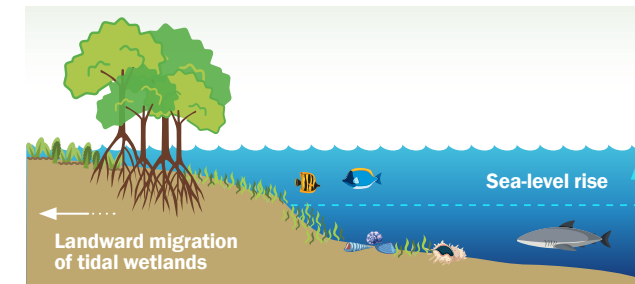


Figure 3.1: Shift in wetland location in response to rising sea levels. Figure modified based on: [The Coastal Squeeze: Changing Tactics for Dealing with Climate Change | NOAA Fisheries](#)

Defining the Carbon Estimation Area(s)

The area of land used to determine the project’s carbon abatement is termed the **Carbon Estimation Area**. This is the area of land inputted into BlueCAM to calculate the amount of carbon stored and emissions avoided, and hence the volume of ACCUs created by the project.

All land included in the project’s Carbon Estimation Area must be eligible land.

A Carbon Estimation Area is the area of blue carbon ecosystem(s) that is established and protected by your project. If this area: i) covers more than one baseline land use type and/or ii) establishes more than one blue carbon ecosystem type, then a separate Carbon Estimation Area must be defined for each combination of baseline land use and blue carbon ecosystem type.

This means that a project can have multiple Carbon Estimation Area(s) within the overall project area. The boundary of each Carbon Estimation Area must be carefully mapped so that its carbon gains and losses can be monitored, modelled and credited separately as required under the method.

Non-eligible land

The project area can also include inundated land that is not eligible land. For example, land that is inundated regardless of the project being implemented, or newly-inundated land that was not tidally restricted for the duration of the seven-year baseline period.

Including non-eligible land within your registered project area may help to simplify land management. It may also ease future adjustment to your Carbon Estimation Area boundary in the case that actual blue carbon ecosystem establishment covers a greater area than initially projected.

Figure 3.2 presents an illustrative example of the different boundaries and types of areas that are associated with a tidal restoration project.

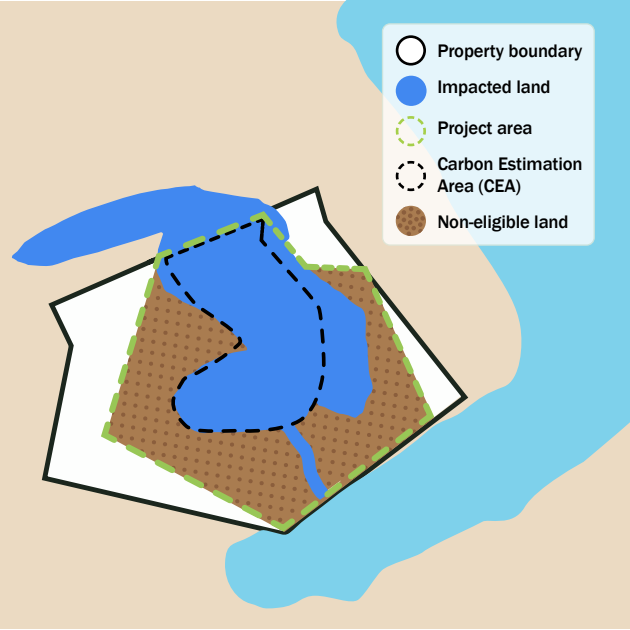


Figure 3.2: An example of the different boundaries for an ACCU Scheme tidal restoration project.

Key Terms	Description
Property Boundary	Boundary of the property where the project is located.
Impacted land	The area of land that experiences tidal introduction as a result of the implementation of eligible project activities.
Project Area	The area of land that will be formally registered under the ACCU Scheme for the project.
Carbon Estimation Area (CEA)	The part of the project area that includes eligible land and will experience unrestricted tidal flow and become inundated as a result of the project. It is the area where the blue carbon ecosystem will be restored and generate ACCUs.
Non-eligible land	Land that is within the project area but is not part of the Carbon Estimation Area(s).

Impact on neighbouring properties

Removing tidal restrictions may result in inundation impacts to neighbouring properties, as shown in Figures 3.3 and 3.4.

In this case, to successfully register your project you must first obtain the consent of your neighbours to the projected impact on their property. For further information, refer to **Chapter 5. Consents and engagement**.

Figure 3.3 presents an example of a tidal restoration project that will likely inundate neighbouring land and where the neighbouring landholder has given consent for a project that will impact on their land. This area has been termed the **consent area**.

Alternatively, a tidal restoration project can be operated across multiple properties. This is known as **aggregation**. Aggregation provides the option to invite your impacted neighbours to jointly run the project. Aggregation can be beneficial since it can increase the Carbon Estimation Area and hence the volume of ACCUs that can be generated. It can also provide cost efficiencies that enhance overall financial feasibility.

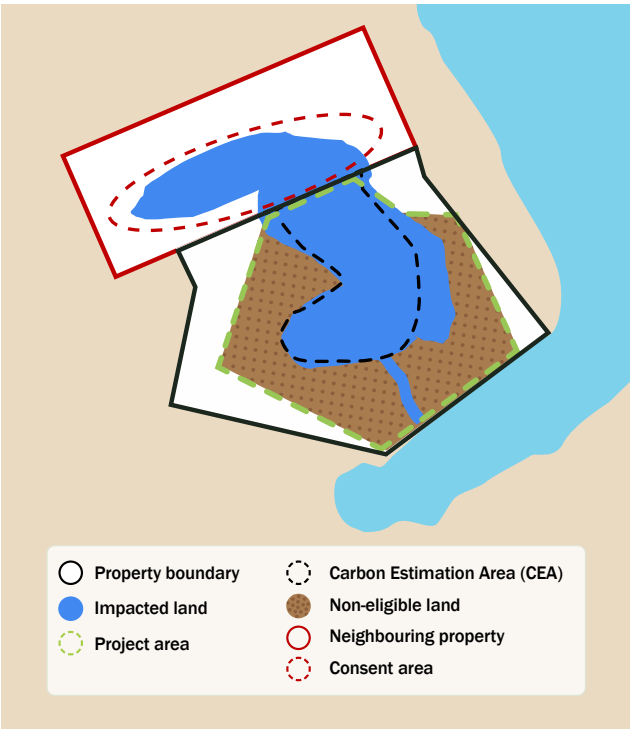


Figure 3.3: An example of the different boundaries for a tidal restoration project that is likely to impact on neighbours land and where the neighbour has provided consent to the project, but will not be involved in the project.

Further discussion on how landholders and properties can be aggregated is provided in **Chapter 1. The ACCU Scheme**.

Figure 3.4 presents an example of a tidal restoration project that will likely impact neighbouring land and where the neighbouring landholder has agreed to be part of an aggregated project.

Note, that both geospatial mapping and the BlueCAM tool have the capability to fairly apportion the carbon abatement generated within a project aggregation, according to the carbon stored on each landholder’s parcel of land.

Key Terms	Description
Consent area	The area of land on a neighbouring property that could become impacted as a result of the project and for which consent from the neighbouring landholder for the project is required.

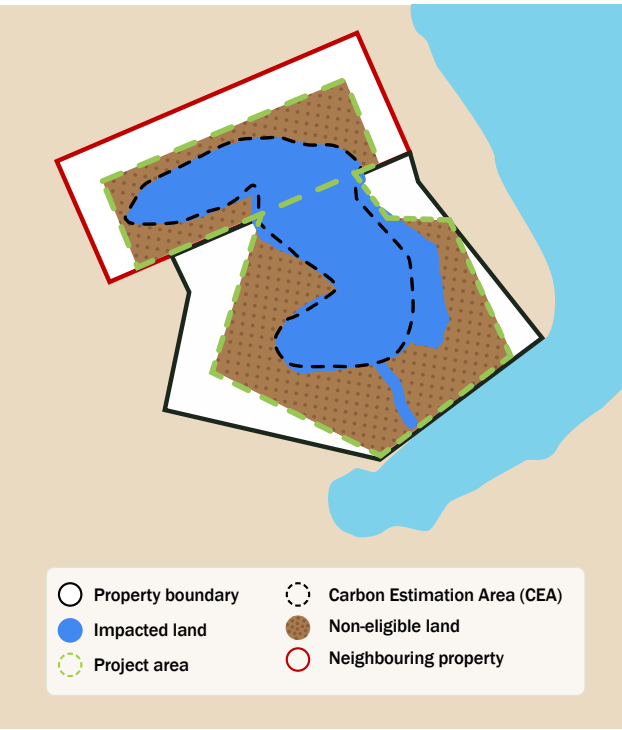


Figure 3.4: An example of the different boundaries for a tidal restoration project that is likely to impact on the neighbours land, and the neighbour has partnered to jointly run a project aggregation.

3.2 What you can and cannot do on your land

Committing to a tidal restoration project means that certain activities cannot be conducted, or are restricted, within the newly created blue carbon ecosystem area.

What activities are excluded?

The tidal restoration method specifically outlines activities that cannot be undertaken within the Carbon Estimation Area for the duration of the project and selected permanence period.

These excluded activities are:

- ➔ growing crops;
- ➔ applying fertiliser;
- ➔ grazing by production livestock; and
- ➔ aquaculture activities.

What activities are restricted?

There are also activities that are not excluded but are restricted. That is, they may only be conducted in a specific manner, to a limited extent, or under certain circumstances.

Restricted activities include:

- ➔ **Thinning** or removal of vegetation (above or below ground), which must not exceed specified limits unless harvested in accordance with traditional Indigenous practices or Native Title rights.
- ➔ Planting or seeding that is not an environmental coastal wetland planting;
- ➔ Excavation activities, where they are in connection to the eligible project activities or in accordance with an acid sulfate soil management plan;
- ➔ Installation of boardwalks to provide site access.

For more details of restricted and excluded activities, refer to Further Reading.

Can I continue to farm my land?

Outside and adjacent to the Carbon Estimation Area(s), on the same property, you can continue undertaking typical farming activities such as:

- ➔ Livestock grazing, fertiliser use, cropping.
- ➔ Planting non-blue carbon ecosystem native trees and shrubs.

Figure 3.5 provides an example of a property undertaking a tidal restoration project, with other activities ongoing.

Further reading

- 🔗 [Understanding your blue carbon project | Clean Energy Regulator](#)

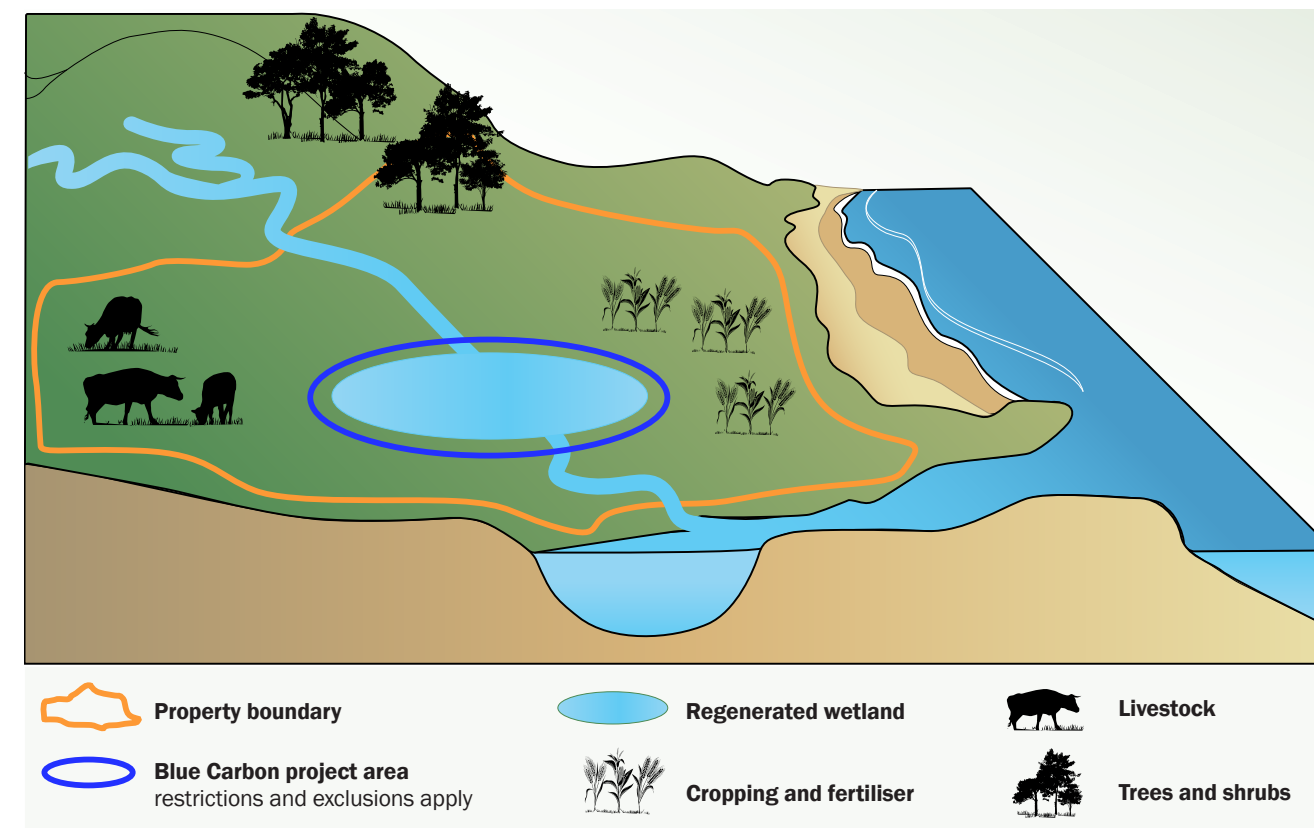
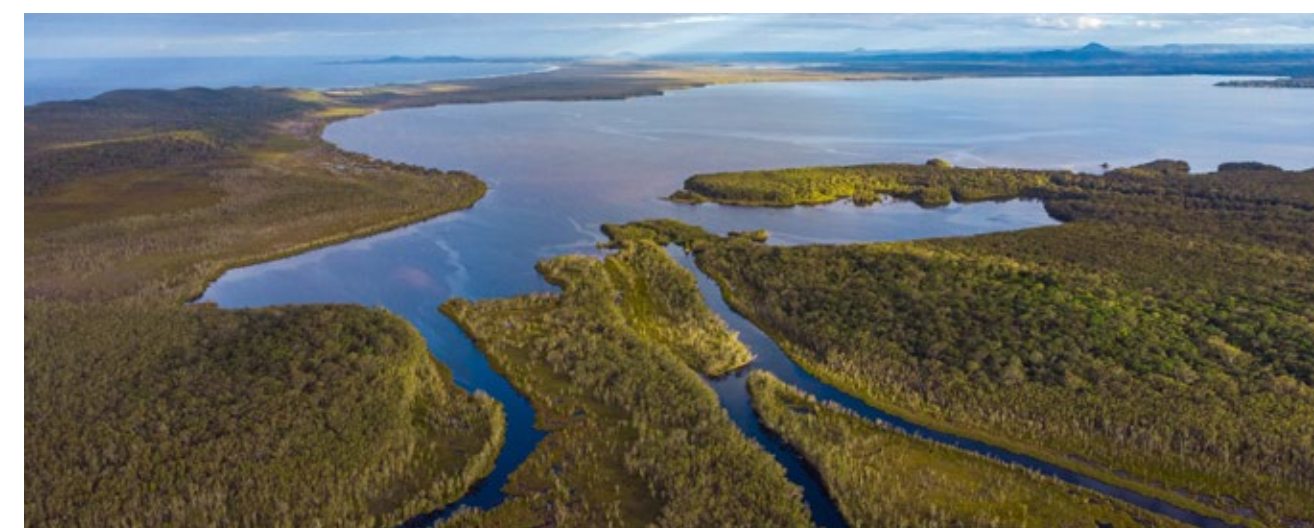


Figure 3.5: Example of property undertaking a blue carbon project with other activities ongoing.

Stop and Consider: Impacts to land use

It is important to understand how these prohibitions and restrictions may affect your land and farming business. The exclusions and restrictions on activities apply only within the registered Carbon Estimation Area(s). There is no limitation outside of these areas.

As part of your permanence obligations, you will have to manage the risks that these other land uses pose to carbon storage in your Carbon Estimation Area(s). Examples of such risks include fertiliser runoff causing high nutrient levels, which increases mangrove vegetation's vulnerability to sudden die-off events, or accidental livestock access that causes damage to vegetation biomass and disturbs accumulated soil carbon.



Farming equipment on a sugar cane crop in the Mackay-Whitsunday area
Image credit: MAPS

3.3 Permanence obligations

Implementing an ACCU Scheme tidal restoration project is a long-term commitment.

Permanence obligations

Carbon storage is considered permanent if the carbon is stored on the land for 100 years. However, blue carbon ecosystems are threatened by disturbances such as clearing, draining, fire and pest plants and animals.

Registering a tidal restoration project under the ACCU Scheme means that you commit to managing and protecting the blue carbon ecosystem on your land in a way that safeguards the carbon stored in your Carbon Estimation Area(s). The commitment timeframe for protecting the carbon in your Carbon Estimation Area(s) is termed the **permanence period**. When registering a project, you can nominate a permanence period of 25 years or 100 years.

If you choose a 25-year permanence period, there will be a reduction in the number of ACCUs issued to the project. For tidal restoration projects this is due to the application of a **sequestration buffer** – refer to Table 3.1.

The sequestration buffer is applied when calculating the ACCUs generated for carbon sequestration in vegetation and soil within the total Carbon Estimation Area and basically works as a discount. It is aimed to provide for the risk that sequestered carbon is lost at the end of the 25-year permanence period and is therefore not permanently stored.

For projects registered with a 100-year permanence period, a sequestration buffer or discount of 5% is applied in the case that the total Carbon Estimation Area covers between 80-100% of all land area identified as impacted land.

If the project includes less than 80% of the impacted land area, then the sequestration buffer will be a 25% discount. This same discount is applied to a project of any size registered with a 25-year permanence period (Table 3.1).

Permanence Period	% of Impacted Land Included	Sequestration Buffer (%)
25 years	NA	25%
100 years	< 80%	25%
100 years	> 80%	5%

Table 3.1: Required sequestration buffer according to project design



Mangrove pneumatophores (breathing roots), Smalley's Beach

Stop and Consider: A permanent land use change

An ACCU Scheme tidal restoration project commits a project area to a land use change (i.e. the creation of a blue carbon ecosystem) for the term of the selected permanence period (minimum is 25 years, or 100 years).

Your obligations under the ACCU Scheme then lapse, meaning that you will no longer be required to store the carbon beyond the end of the selected permanence period.

However, depending on local laws, legislation and other factors, you may not be able to then convert your land back to agriculture.

For this reason, if you are planning to register with a 100-year permanence period but cannot include sufficient land in the total Carbon Estimation Area (i.e. greater than 80%), then you may instead prefer to register only for a 25-year permanence period.

Alternatively, this could prompt your engagement with neighbours to seek their partnership in a project aggregation that enables a greater area of land to be included, and a lower sequestration buffer to be applied. For more detail on how your neighbours may be involved in a project, including through consents, read **Chapter 5. Consents and engagement**.

Further reading

- [Understanding your blue carbon project | Clean Energy Regulator](#)
- [Permanence obligations | Clean Energy Regulator](#)



Approvals

What approvals do I need?

4.1 Overview of approvals

The activities involved in your tidal restoration project are governed not only by the ACCU Scheme, but also by a range of other Commonwealth, state, and local laws. These may require you to obtain regulatory approvals, permits, or licences.

‘Regulatory approvals’ or more simply ‘approvals’ is used in this guide to refer to all such regulatory requirements collectively.

Existing tidal restoration projects have found that it can be complex, time-consuming and difficult to navigate approval requirements for tidal restoration projects. You are therefore recommended to take early action during the due diligence process to identify relevant approvals and their requirements. This could involve engaging with government agencies and stakeholders to clarify and confirm the approvals that will apply to your project.

Table 4.1 on the next page provides an overview of the most common approvals relevant to tidal restoration projects.

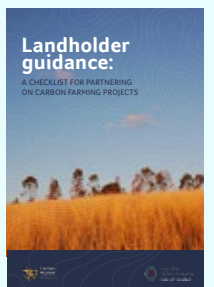
Timing of approvals

Generally, approvals must be obtained before you implement the on-ground activity for which the approval is required.

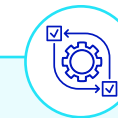
You can register your project with the Clean Energy Regulator prior to the issuance of approvals. This is known as conditional registration (see **Step 3: in Chapter 2** for more detail). In this case, you must specify at the time of registering your ACCU Scheme project that your approvals are required and pending



You should discuss approvals with a legal advisor. The CMI [Landholder Guide \(section 5\)](#) [Carbon Market Institute](#) provides a practical overview of the questions to consider. Also consult the checklist below for key considerations about approvals.



There is ongoing work to simplify approval processes for tidal restoration projects. This could make it easier to undertake these projects in the future.



Questions to ask about approvals

1. Which approvals are likely to be needed for my project?
2. Has the project been designed to take advantage of compliance with benchmarks and standards where possible, and hence avoid/reduce the need for approvals?
3. What information is needed to support applications for approvals and what is the cost of preparing this information?
4. Whose responsibility is it to pay for the costs of the approval (between you and your project implementation partner)?
5. What are the likely timeframes for obtaining all needed permits and how do these impact project implementation?

Further reading

[Restore Blue- LL Report 2024 | Great Barrier Reef Foundation](#)



4.2 Approvals

Code	Indicative Fee Level Per Approval	Indicative Range (AUD)
Low		<5,000
Medium		5,000 - 10,000
High		>10,000
Unknown or varies from low to high		NA

Melaleuca wetland behind coastal dune complex

Table 4.1 A summary of regulatory approvals applicable to Queensland that may be required for a tidal restoration project

Regulated Aspect	Description	Approval Body	Fee Level	Factors Affecting Approval Costs
Planning / Development	Planning laws regulate development, including 'tidal works' construction, modification or removal. Where the works align with benchmarks it is considered accepted development and no approval is needed. Outside of accepted developments, the process to be followed depends on the precise nature, extent and detail of the works, and may require impact assessment and referral to the State Assessment and Referral Agency (SARA).	Local Government State Assessment and Referral Agency (SARA)	Low	- The nature and extent of the tidal works determine the pathway for development approval, and hence fee levels. - Where the pathway includes impact assessment and referral to SARA, fees will increase. - Fees charged by councils also often increase with the extent of the development activities.
Water Management and Fisheries	Tidal works that impact on fish habitat or marine plants, raise a barrier in a waterway, or affect levees will trigger additional development approvals. Similar to tidal works, the nature and extent of activities determine whether an approval is needed.	Local Government SARA Department of Primary Industries (DPI) Department of the Environment, Science, Tourism and Innovation (DETSI)	Unknown or varies from low to high	- Fees depend on the aspect triggered or impacted and may depend on the size of the area impacted. - Supporting hydraulic studies may be required.
Marine Parks	Development activities within a marine park require approval. Indirect impacts (e.g. through water quality impacts) may also require approval	Great Barrier Reef Marine Park Authority Queensland Parks and Wildlife Service (in DETSI) DPI	Unknown or varies from low to high	- An Environmental Management Plan may be required. - The cost of approval varies by complexity and scale of the project.

Regulated Aspect	Description	Approval Body	Fee Level	Factors Affecting Approval Costs
Vegetation, Threatened Species and Habitats	Certain vegetation and animals are protected under federal, state and/or local planning laws. Permits may be required to clear certain types of vegetation as part of the tidal works. At the federal level, any developments that may impact on threatened species or habitats, like internationally recognised wetlands (Ramsar sites) require a referral under the Environment Protection and Biodiversity and Conservation (EPBC) Act referral. Where the outcome of the referral process is that the impact is 'likely significant', a permit is required.	Local Government SARA DCCEEW for EPBC Act referral and permitting	Unknown or varies from low to high	- Fees are typically determined by the extent of the area cleared and the existence of any development overlays (e.g. Environmental significance overlay). - More complex cases may be referred to SARA, which will incur higher costs. - Flora surveys may be required. - If a biodiversity offset is required as a condition of approval, this will also incur additional cost. - Where EPBC Act referral determines impact is significant, costs will be significant. In this case an Environmental Impact Assessment is required.
State roads	A road corridor permit may be required where infrastructure works will affect a public road (e.g. construction of a culvert to allow water flows under a road).	Department of Transport and Main Roads	Low	There is no fee for non-commercial purposes.
Dredging	A development permit for dredging and disposal may be required if thresholds are reached or where fish habitat areas are involved.	DETSI DPI	Low	This would be assessed as part of the planning approval process.

Consents and engagement

Who do I need to engage with?

5.1 Consents

Who must consent to a tidal restoration project?

Eligible interest holders can include banks (mortgagee), the Minister responsible for Crown lands (for leasehold land), and Native Title holders.

Often, consent requirements under the ACCU Scheme are restricted to the land where the project will be implemented (the project area). In the case of a tidal restoration project, consent requirements may extend beyond the project boundary to other land areas impacted by reintroduction of the tide (impacted land).

Refer to **Chapter 3. Tidal restoration** projects for more detail. This means you may need the consent of your neighbours at the time of project registration.



The consent process

Engagement is a critical tool for securing all required consents. It builds understanding and trust and ensures that all those with an interest in the project are fully informed.

Although specifically developed for engagement with Indigenous groups, the concept of **free, prior and informed consent (FPIC)** is a practical frame of reference for engagement with any stakeholder in your project.

This means engaging early, providing sufficient information, allowing stakeholders to make decisions in their own time, and working to build relationships and trust with your stakeholders.

Benefits of collaborative engagement

Early engagement with stakeholders can deliver significant benefits, in addition to creating a foundation for consent, including:

- Opening up opportunities for partnerships:** There are various reasons to explore partnerships. One consideration is to restore a larger blue carbon ecosystem area. This will increase the amount of carbon abatement and therefore revenue relative to project implementation costs. Consulting with your neighbours and interest holders such as Indigenous groups is an important way to identify opportunities to work together and enhance the project for all parties.
- Enhancing co-benefits:** Strong partnerships can unlock or enhance environmental, social and community benefits for the project.



Further reading

- [Eligible interest-holder consent guidance | Clean Energy Regulator](#)
- [Native Title, Legal Right and Eligible Interest Holder Consent Guidance | Clean Energy Regulator](#)
- [Section 3 of the Indigenous Carbon Industry Network's \(ICIN\) Background Report on Blue Carbon in Australia | ICIN](#)
- [Seeking Free, Prior and Informed Consent from Indigenous communities for carbon projects | ICIN](#)
- [Pathways to Aboriginal and Torres Strait Islander inclusion and co-design in restoration – Marine and Coastal Hub | NESP](#)

5.2 Indigenous involvement

Indigenous interests in tidal restoration projects

Indigenous land interests and rights arise in a number of ways for tidal restoration projects. The most common way is that non-exclusive Native Title rights exist. This makes the Indigenous group an eligible interest holder.

In addition to the formal legal interests in land that may exist, landholders also have a duty of care to protect Aboriginal Cultural Heritage (ACH). This is discussed in **Chapter 4. Approvals**.

[The Reef Authority](#) and [Native Title Vision](#) provide a starting point to identify any Indigenous interest over your land.

Engaging with Indigenous groups

Lessons from other carbon and tidal restoration projects highlight that engaging early and allowing time for engagement with Indigenous groups about the project leads to improved project outcomes over the long term.

Under the ACCU Scheme, best practice requires a project applicant to obtain consent from eligible interest holders before registration, in line with the principles of Free, Prior and Informed Consent (FPIC). Specific guidance around FPIC for carbon projects has been developed by ICIN, refer to [ICIN Guidance on FPIC](#).

To improve project outcomes, it is also considered best practice to engage with Indigenous groups who do not have formally recognised rights under the ACCU Scheme. This could include Native Title claimants, parties to an Indigenous Land Use Agreement, and groups with management responsibilities under jointly managed parks, healthy Country plans, and Indigenous Protected Areas.

You should discuss with your project implementation partner what their engagement processes and protocols are in relation to Indigenous engagement. Key questions to ask are set out in the Questionnaire: Engagement with Indigenous Groups. Key considerations include adherence to FPIC and ensuring respect for Indigenous Cultural and Intellectual Property (ICIP). ICIP includes, but is not limited to, traditional knowledge, cultural sites and objects, and any documentation of culture.

Questionnaire: Engagement with Indigenous Groups

1. At what point does your project implementation partner intend to engage with the relevant Indigenous group? Is this in line with best practice?
2. What protocols and processes does your project implementation partner follow when engaging with Indigenous groups? Is this in line with best practice?
3. What project information is needed to support the engagement?
4. How will you be informed or involved in the process?
5. Are there ways in which your project implementation partner envisages the Indigenous group could be involved in the Project (e.g. project activity implementation, field work and monitoring) and what will this require of you?
6. What governance arrangements will be put in place to ensure that the implementation partner is engaging with Indigenous groups in line with best practice?
7. Are there additional costs to you, associated with engagement?
8. If consent is required from Indigenous groups, how will the partner build in adequate time to engage in line with best practice?
9. If a decision has been made to partner with or involve Indigenous groups in project implementation, what processes need to be put in place to negotiate arrangements in line with best practice, including on land use and access, project activities, and allocation of benefits?

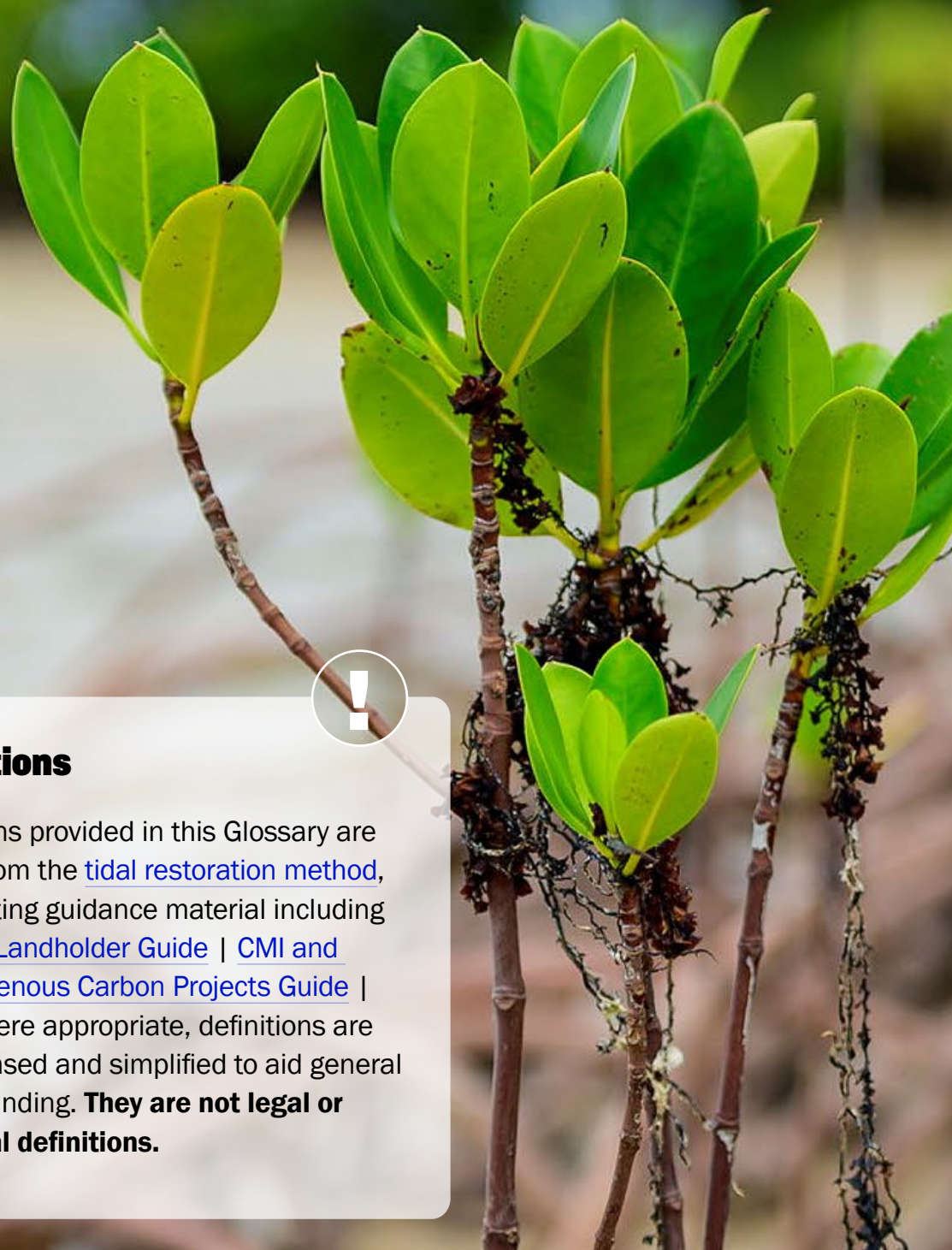
The Indigenous Carbon Industry Network (ICIN)

The Indigenous Carbon Industry Network (ICIN) is developing a guide that is targeted specifically towards Indigenous groups developing Blue Carbon Projects.

Further reading

- [Indigenous Carbon Projects Guide \(Chapters 4 and 7\) | ICIN](#)
- [First Nations Engagement the principles of Free, Prior and Informed Consent | DCCEEW](#)
- [Co-Design Lessons Learned Report | National Indigenous Australians Agency](#)
- [Mungalla Station Thriving on Country | Greening Australia](#)
- [Section 4 of the Indigenous Carbon Industry Network's Background Report on Blue Carbon in Australia | ICIN](#)
- [Guide on Respecting and Protecting Indigenous Cultural and Intellectual Property | Reconciliation Australia](#)

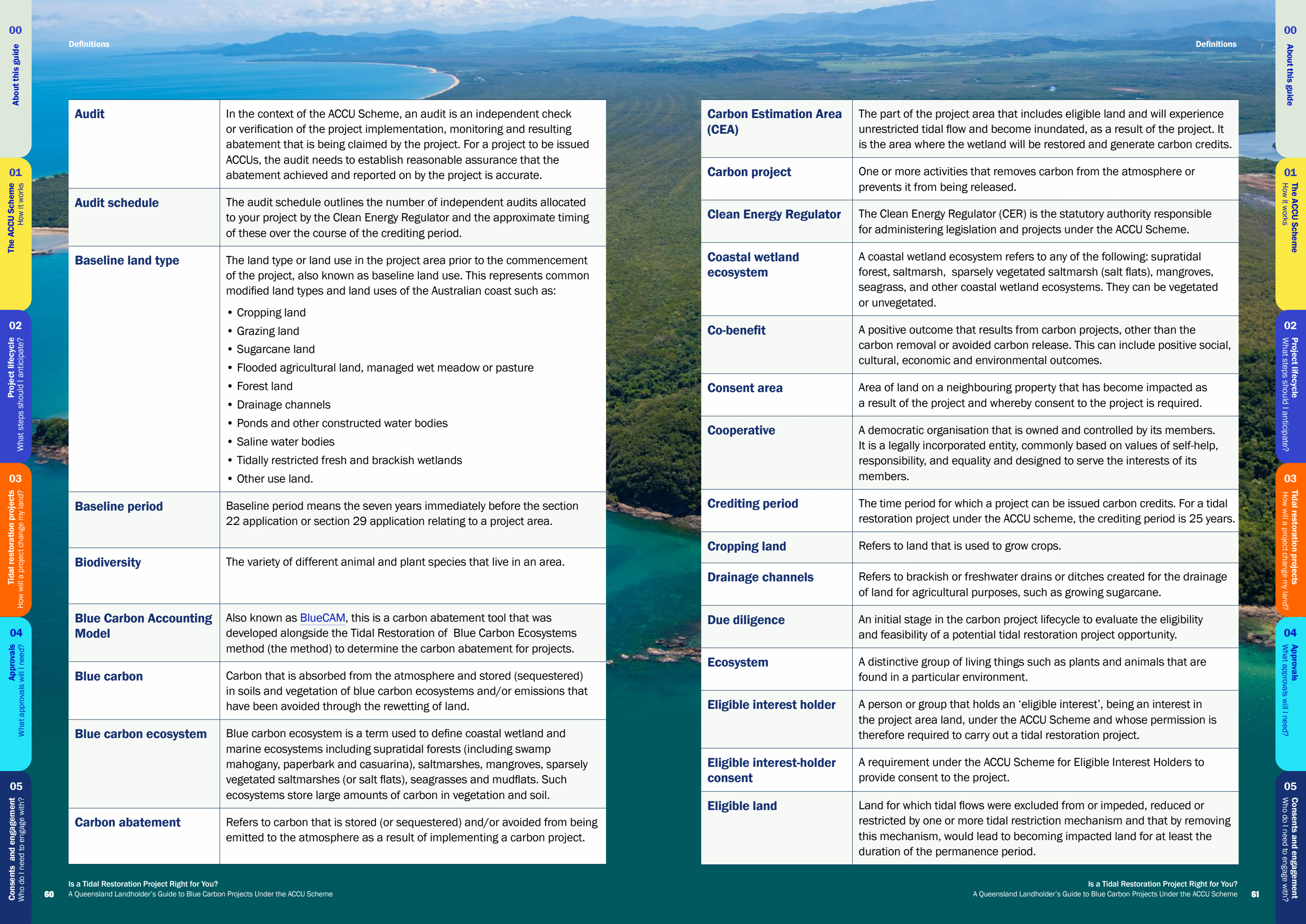




Definitions

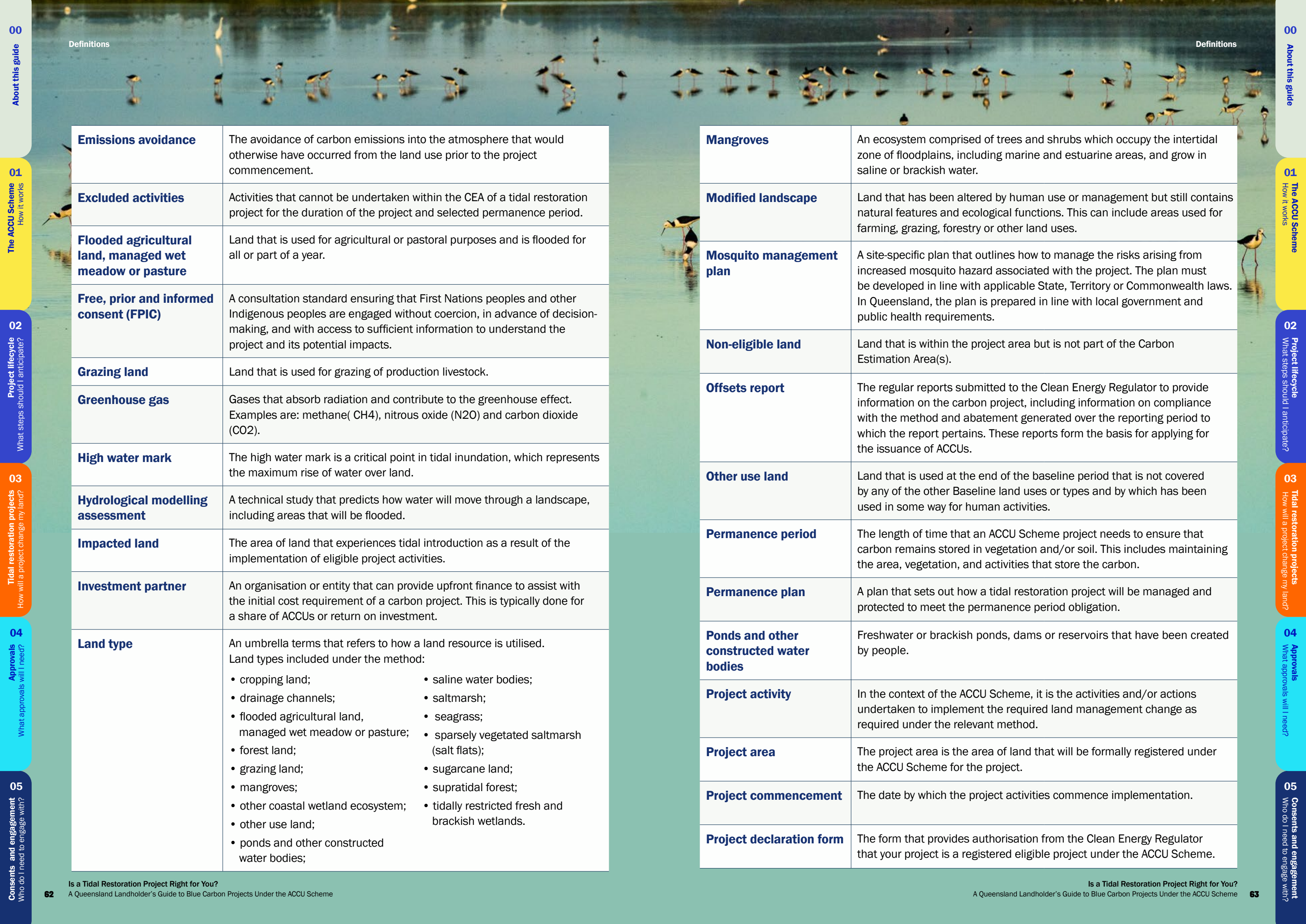
Definitions provided in this Glossary are drawn from the [tidal restoration method](#), and existing guidance material including the [CMI Landholder Guide](#) | [CMI and the Indigenous Carbon Projects Guide](#) | [ICIN](#). Where appropriate, definitions are paraphrased and simplified to aid general understanding. **They are not legal or technical definitions.**

Australian Carbon Credit Unit (ACCU)	A tradeable unit issued under the ACCU Scheme that represents one tonne of carbon dioxide equivalent (tCO2e) that has been absorbed from the atmosphere or prevented from being released into the atmosphere.
ACCU Scheme	A voluntary Australian Government scheme that aims to provide incentives for people to reduce greenhouse gas emissions (GHG) and/or create GHG removals by undertaking certain activities. These activities can include replanting forests, restoring ecosystems such as wetlands, or changing farming practices. Under the scheme, projects can generate and be issued ACCUs.
Acid sulfate soil	Acid sulfate soils are naturally occurring soils that contain iron sulfides that can produce sulfuric acid when disturbed.
Acid sulfate soils management plan	For a tidal restoration project, an acid sulfate soils management plan is a plan that is required by any applicable State, Territory or Commonwealth laws or recommended by any State, Territory or Commonwealth government body or agency or any local government authority. The plan outlines the actions to be taken to manage the risks arising from disturbance of land containing acid sulfate soils by any project activities.
Additionality	Additionality aims to ensure that the claims generated by a project are above and beyond “business as usual” or what was occurring on the land already. An additional project therefore refers to one that would not have occurred without the financial incentive provided by the credit revenue.
Adverse impacts	In this guide, adverse impacts refer to potential negative effects as a result of undertaking a tidal restoration project. This could be in relation to a number of issues such as cultural heritage, threatened ecological communities, Ramsar wetlands, acid sulfate soils, public health (mosquito management) etc.
Aggregation	Aggregation refers to the grouping together of different project sites and/or properties into one project which can be registered under the ACCU Scheme on behalf of all the individual sites/properties.
Aggregator	Aggregator refers to the entity or organisation that serves to group together the individual sites/properties on behalf of the landholders into a single project.
Approved project method	An act of legislation that defines the rules for establishing key eligibility requirements around the project activities, project documentation and management plans, monitoring and reporting.



Audit	In the context of the ACCU Scheme, an audit is an independent check or verification of the project implementation, monitoring and resulting abatement that is being claimed by the project. For a project to be issued ACCUs, the audit needs to establish reasonable assurance that the abatement achieved and reported on by the project is accurate.
Audit schedule	The audit schedule outlines the number of independent audits allocated to your project by the Clean Energy Regulator and the approximate timing of these over the course of the crediting period.
Baseline land type	The land type or land use in the project area prior to the commencement of the project, also known as baseline land use. This represents common modified land types and land uses of the Australian coast such as: • Cropping land • Grazing land • Sugarcane land • Flooded agricultural land, managed wet meadow or pasture • Forest land • Drainage channels • Ponds and other constructed water bodies • Saline water bodies • Tidally restricted fresh and brackish wetlands • Other use land.
Baseline period	Baseline period means the seven years immediately before the section 22 application or section 29 application relating to a project area.
Biodiversity	The variety of different animal and plant species that live in an area.
Blue Carbon Accounting Model	Also known as BlueCAM , this is a carbon abatement tool that was developed alongside the Tidal Restoration of Blue Carbon Ecosystems method (the method) to determine the carbon abatement for projects.
Blue carbon	Carbon that is absorbed from the atmosphere and stored (sequestered) in soils and vegetation of blue carbon ecosystems and/or emissions that have been avoided through the rewetting of land.
Blue carbon ecosystem	Blue carbon ecosystem is a term used to define coastal wetland and marine ecosystems including supratidal forests (including swamp mahogany, paperbark and casuarina), saltmarshes, mangroves, sparsely vegetated saltmarshes (or salt flats), seagrasses and mudflats. Such ecosystems store large amounts of carbon in vegetation and soil.
Carbon abatement	Refers to carbon that is stored (or sequestered) and/or avoided from being emitted to the atmosphere as a result of implementing a carbon project.

Carbon Estimation Area (CEA)	The part of the project area that includes eligible land and will experience unrestricted tidal flow and become inundated, as a result of the project. It is the area where the wetland will be restored and generate carbon credits.
Carbon project	One or more activities that removes carbon from the atmosphere or prevents it from being released.
Clean Energy Regulator	The Clean Energy Regulator (CER) is the statutory authority responsible for administering legislation and projects under the ACCU Scheme.
Coastal wetland ecosystem	A coastal wetland ecosystem refers to any of the following: supratidal forest, saltmarsh, sparsely vegetated saltmarsh (salt flats), mangroves, seagrass, and other coastal wetland ecosystems. They can be vegetated or unvegetated.
Co-benefit	A positive outcome that results from carbon projects, other than the carbon removal or avoided carbon release. This can include positive social, cultural, economic and environmental outcomes.
Consent area	Area of land on a neighbouring property that has become impacted as a result of the project and whereby consent to the project is required.
Cooperative	A democratic organisation that is owned and controlled by its members. It is a legally incorporated entity, commonly based on values of self-help, responsibility, and equality and designed to serve the interests of its members.
Crediting period	The time period for which a project can be issued carbon credits. For a tidal restoration project under the ACCU scheme, the crediting period is 25 years.
Cropping land	Refers to land that is used to grow crops.
Drainage channels	Refers to brackish or freshwater drains or ditches created for the drainage of land for agricultural purposes, such as growing sugarcane.
Due diligence	An initial stage in the carbon project lifecycle to evaluate the eligibility and feasibility of a potential tidal restoration project opportunity.
Ecosystem	A distinctive group of living things such as plants and animals that are found in a particular environment.
Eligible interest holder	A person or group that holds an ‘eligible interest’, being an interest in the project area land, under the ACCU Scheme and whose permission is therefore required to carry out a tidal restoration project.
Eligible interest-holder consent	A requirement under the ACCU Scheme for Eligible Interest Holders to provide consent to the project.
Eligible land	Land for which tidal flows were excluded from or impeded, reduced or restricted by one or more tidal restriction mechanism and that by removing this mechanism, would lead to becoming impacted land for at least the duration of the permanence period.



Emissions avoidance	The avoidance of carbon emissions into the atmosphere that would otherwise have occurred from the land use prior to the project commencement.
Excluded activities	Activities that cannot be undertaken within the CEA of a tidal restoration project for the duration of the project and selected permanence period.
Flooded agricultural land, managed wet meadow or pasture	Land that is used for agricultural or pastoral purposes and is flooded for all or part of a year.
Free, prior and informed consent (FPIC)	A consultation standard ensuring that First Nations peoples and other Indigenous peoples are engaged without coercion, in advance of decision-making, and with access to sufficient information to understand the project and its potential impacts.
Grazing land	Land that is used for grazing of production livestock.
Greenhouse gas	Gases that absorb radiation and contribute to the greenhouse effect. Examples are: methane(CH4), nitrous oxide (N2O) and carbon dioxide (CO2).
High water mark	The high water mark is a critical point in tidal inundation, which represents the maximum rise of water over land.
Hydrological modelling assessment	A technical study that predicts how water will move through a landscape, including areas that will be flooded.
Impacted land	The area of land that experiences tidal introduction as a result of the implementation of eligible project activities.
Investment partner	An organisation or entity that can provide upfront finance to assist with the initial cost requirement of a carbon project. This is typically done for a share of ACCUs or return on investment.
Land type	An umbrella terms that refers to how a land resource is utilised. Land types included under the method: • cropping land; • drainage channels; • flooded agricultural land, managed wet meadow or pasture; • forest land; • grazing land; • mangroves; • other coastal wetland ecosystem; • other use land; • ponds and other constructed water bodies; • saline water bodies; • saltmarsh; • seagrass; • sparsely vegetated saltmarsh (salt flats); • sugarcane land; • supratidal forest; • tidally restricted fresh and brackish wetlands.

Mangroves	An ecosystem comprised of trees and shrubs which occupy the intertidal zone of floodplains, including marine and estuarine areas, and grow in saline or brackish water.
Modified landscape	Land that has been altered by human use or management but still contains natural features and ecological functions. This can include areas used for farming, grazing, forestry or other land uses.
Mosquito management plan	A site-specific plan that outlines how to manage the risks arising from increased mosquito hazard associated with the project. The plan must be developed in line with applicable State, Territory or Commonwealth laws. In Queensland, the plan is prepared in line with local government and public health requirements.
Non-eligible land	Land that is within the project area but is not part of the Carbon Estimation Area(s).
Offsets report	The regular reports submitted to the Clean Energy Regulator to provide information on the carbon project, including information on compliance with the method and abatement generated over the reporting period to which the report pertains. These reports form the basis for applying for the issuance of ACCUs.
Other use land	Land that is used at the end of the baseline period that is not covered by any of the other Baseline land uses or types and by which has been used in some way for human activities.
Permanence period	The length of time that an ACCU Scheme project needs to ensure that carbon remains stored in vegetation and/or soil. This includes maintaining the area, vegetation, and activities that store the carbon.
Permanence plan	A plan that sets out how a tidal restoration project will be managed and protected to meet the permanence period obligation.
Ponds and other constructed water bodies	Freshwater or brackish ponds, dams or reservoirs that have been created by people.
Project activity	In the context of the ACCU Scheme, it is the activities and/or actions undertaken to implement the required land management change as required under the relevant method.
Project area	The project area is the area of land that will be formally registered under the ACCU Scheme for the project.
Project commencement	The date by which the project activities commence implementation.
Project declaration form	The form that provides authorisation from the Clean Energy Regulator that your project is a registered eligible project under the ACCU Scheme.

Project delivery models	The structural arrangement under which an ACCU Scheme project is evaluated, planned, financed, managed, and implemented between landholders and one or more third parties. The model influences how roles, responsibilities, rights, risks and benefits are shared between landholders, project developers and other service providers.
Project developer	An organisation that offers services to landholders for evaluating, planning, implementing and managing an ACCU Scheme project, typically providing end-to-end services. The entity may act as the project proponent, where the landholder has granted legal right to undertake the project activities and be issued with the ACCUs generated by the project.
Project extent map	Refers to a map of the land identified as impacted land for a tidal restoration project in a hydrological assessment for the project made under section 15 of the method.
Project implementation partners	An organisation or person who can assist a landholder with project development and implementation. This could include (but is not limited to) a project developer, a service provider, or a cooperative.
Project operations and maintenance plan	Project operations & maintenance plan is a requirement of the method and describes the infrastructure required to deliver a project, how it will be installed, modified or maintained, and how ongoing maintenance and regulatory requirements will be met.
Project proponent	The person or entity legally responsible for carrying out an ACCU Scheme project and who receives ACCUs from the project.
Qualified engineer	A person who has knowledge of, and experience in, assessing the functional performance of objects, devices, structures, drains, channels and ditches of the kind used by the project to modify or manage tidal flows.
Qualified person	A person who is experienced at providing tidal hydrodynamic and flood inundation mapping and assessment services and is knowledgeable about numerical modelling in shallow coastal ecosystems.
Rewetting	The process of restoring natural water levels to land that has been drained or dried out, by reducing or removing drainage mechanisms or barriers to inundation.
Reporting period	The timeframe for which activities are reported on. For a tidal restoration project, this can be as short as six months and no longer than five years.
Saline water bodies	Saline or hypersaline ponds or waterbodies that have been created by people, including for aquaculture activities.
Saltmarsh	Refers to an ecosystem that is comprised of salt tolerant plants that are herbaceous, as well as some woody shrubs, and occurs on floodplains and in estuaries and can be flushed with water from a combination of water sources including rainfall, rivers, groundwater and seawater.

Seagrass	Means an ecosystem that is comprised of grass-like plants that grow in shallow (including intertidal zones) to deep coastal waters.
Sea level rise	The gradual increase in average ocean water levels over time, which can affect coastal land through flooding, erosion and increased salinity.
Sequestration	The process of capturing and storing atmospheric carbon dioxide (CO2) in living biomass and soils. Carbon sequestration can also involve human-engineering technologies designed to capture and store CO2.
Sequestration buffer	A discount that is applied to the sequestration abatement component of a tidal restoration project as per Section 29(4) of the Method. It is applied instead of the risk of reversal buffer and the permanence period discount that would otherwise apply to other ACCU Scheme sequestration offsets projects. It accounts for the risk that carbon sequestered as a result of the project does not remain permanently in the landscape.
Service provider	A Service provider is an organisation who provides technical and/or legal support to a project, similar to that of a project developer, but more commonly on a fee-for-service basis. Under this model, the landholder retains most of the responsibility for compliance with the ACCU Scheme.
Sparsely vegetated saltmarsh (saltflats)	An ecosystem that is a sparsely vegetated saline or hypersaline (more saline than seawater) ecosystem. Also known as salt pans or sabkha.
Supratidal forest	An ecosystem that is comprised of woody vegetation that occupies land adjacent to the intertidal zone and comprised of plants in the genera Casuarina, Melaleuca and other associated species.
Thinning	The selective killing of vegetation for ecological purposes, including to maintain species diversity or ground cover and that does not (a) amount to clearing; or (b) result in a reduction of abatement below that achieved by the project.
Tidal inundation	The temporary submergence of coastal land by seawater due to the influence of tides driving regular submersion and emersion.
Tidal restriction	The process of blocking or modifying the natural flow of ocean water into coastal areas using man-made structures.
Tidal restriction mechanism	An object, device or piece of infrastructure that impedes, reduces, restricts or prevents inundation of land by tidal flows. It could be a bund, drain, levee, tidal gate or part of a sea wall. (for example, but not limited to).
Tidally restricted area	An area where natural tidal flow is reduced or prevented by man-made barriers or infrastructure.
Tidal restoration of blue carbon ecosystems method	The legislative instrument that outlines the specific rules and requirements for which tidal restoration projects must comply with in order to become and maintain eligibility under the ACCU Scheme.

FURTHER READING



This section compiles all further reading resources cited throughout this Guide. Resources are organised by topic for ease of reference.

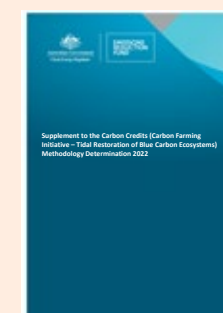
The ACCU Scheme: Laws and General Guidance

- [Carbon Credits \(Carbon Farming Initiative\) Act 2011](#)
- [Carbon Credits \(Carbon Farming Initiative\) Rule 2015](#)
- [Education Hub | Carbon Farming Foundation](#)
- [Farmer's Handbook to On-farm Carbon Management | Agrifutures](#)
- [Carbon 101, Carbon Sense and Measuring your own emissions | Meats and Livestock Australia](#)
- [Permanence obligations | Clean Energy Regulator](#)
- [Newness, regulatory additionality and government program requirements | Clean Energy Regulator](#)
- [Carbon Market Institute's Landholder Guidance](#)
- [Indigenous Carbon Projects Guide – Indigenous Carbon Industry Network](#)



Tidal Restoration ACCU Scheme Projects: Laws and Guidance

- [Tidal restoration of blue carbon ecosystems method | Clean Energy Regulator](#)
- [Supplement to the 2022 blue carbon method | Clean Energy Regulator](#)
- [Understanding your blue carbon project simple method guide | Clean Energy Regulator](#)
- [Storing blue carbon in our coastal ecosystems – Video | Clean Energy Regulator](#)
- [Blue Carbon Method Video Series | Clean Energy Regulator](#)
- [Blue carbon accounting model \(BlueCAM\) guidelines | Clean Energy Regulator](#)
- [Blue carbon accounting model \(BlueCAM\) technical overview | Clean Energy Regulator](#)
- [Estimating abatement using BlueCAM Video | Clean Energy Regulator](#)
- [A best practice guideline for blue carbon hydrological assessments | UNSW](#)
- [Indigenous Carbon Industry Network \(ICIN\) Background Report on Blue Carbon in Australia | ICIN](#)



Project Delivery Models and project implementation partner

- [Choose an ACCU Scheme Project Proponent | Clean Energy Regulator](#)
- [Carbon Market Institute's Landholder Guidance](#)
- [Collaborative carbon farming for soil management: Report and guide for landholders | AgriFutures Australia](#)
- [Farmer's Handbook to On-farm Carbon Management | AgriFutures and Carbon Count](#)
- [Carbon farming- Community Practice | DPI NSW](#)
- [CMI Code of Conduct](#)
- [Queensland Government's registry of approved advisers](#)



Legal and Financial Guidance for ACCU Scheme Projects

- [AFS licensing and the Carbon Farming Initiative: A fact sheet for advisers and project developers | ASIC](#)
- [Australian carbon credit units | Clean Energy Regulator](#)
- [Taxation of Australian carbon credit units for primary producers | Australian Taxation Office](#)
- [CMI Carbon Farming Contract – Guidance Note](#)

Registration and Participation in the ACCU Scheme

- [How to participate in the ACCU Scheme | Clean Energy Regulator](#)
- [Apply to participate in the ACCU Scheme | Clean Energy Regulator](#)
- [Online Services | Clean Energy Regulator](#)
- [Be ACCUrate workshop and webinar video series | Clean Energy Regulator](#)
- [Fit and proper person Clean Energy Regulator's website](#)
- [Find an auditor | Clean Energy Regulator](#)

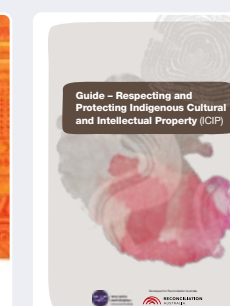
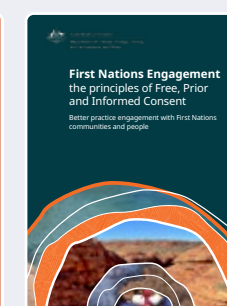
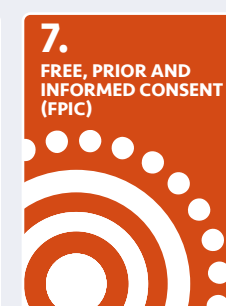
Regulatory Approvals

- [Restore Blue- LL Report 2024 | Great Barrier Reef Foundation](#)



Consents and Engagement

- [Eligible interest-holder consent guidance | Clean Energy Regulator](#)
- [Native Title, Legal Right and Eligible Interest Holder Consent Guidance | Clean Energy Regulator](#)
- [Section 3 of the Indigenous Carbon Industry Network's \(ICIN\) Background Report on Blue Carbon in Australia | ICIN](#)
- [Seeking Free, Prior and Informed Consent from Indigenous communities for carbon projects | ICIN](#)
- [Indigenous Carbon Projects Guide \(Chapters 4 and 7\) | ICIN](#)
- [Pathways to Aboriginal and Torres Strait Islander inclusion and co-design in restoration – Marine and Coastal Hub | NESP](#)
- [First Nations Engagement the principles of Free, Prior and Informed Consent | DCCEEW](#)
- [Co-Design Lessons Learned Report | National Indigenous Australians Agency](#)
- [Mungalla Station Thriving on Country | Greening Australia](#)
- [Section 4 of the Indigenous Carbon Industry Network's Background Report on Blue Carbon in Australia | ICIN](#)
- [Guide on Respecting and Protecting Indigenous Cultural and Intellectual Property | Reconciliation Australia](#)
- [Native Title Vision](#)





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This guide has been developed as part of the Blue Carbon Partnership between the Great Barrier Reef Foundation and the Queensland Government in association with consultants Anthesis