

**Inspector-General of  
Taxation and Taxation  
Ombudsman Emissions  
Reduction Plan**

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# Acknowledgement of Country

The Inspector-General of Taxation and Taxation Ombudsman (IGTO) acknowledges the Traditional Owners and custodians of the of the lands on which we work, and we pay our respects to their Elders past, present and emerging.

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# Accountable Authority Sign Off

The Australian Government released the Net Zero in Government Operations Strategy in November 2023, setting out the overall approach and action required by Commonwealth entities to achieve the APS Net Zero 2030 target.

The Net Zero in Government Operations Strategy represents a strong commitment by the Australian Government to lead by example on emissions reduction and contribute to the decarbonisation of Australia's economy.

The IGTO is committed to the achievement of the Government's APS Net Zero 2030 target. The IGTO is following the APS Net Zero 2030 target in full, as per the Net Zero in Government Operations Strategy.

This Emissions Reduction Plan describes the priorities and actions IGTO is taking to reduce our operational emissions and contribute to the APS Net Zero 2030 target.

A handwritten signature in black ink, appearing to read 'Ruth Owen', with a horizontal line underneath the name.

Ruth Owen  
Inspector-General of Taxation  
and Taxation Ombudsman  
14 August 2024

# Emissions Reduction Plan

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## Purpose

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The IGTO is responsible for managing and implementing emissions reduction initiatives set by the Australian Government's [Net Zero in Government Operations Strategy](#) (the Strategy) developed by Department of Finance. The Strategy sets out the Australian Government's approach to achieving net zero greenhouse gas emissions from its operations by 2030 and the reinstatement of public emissions reporting.

The goal of this Emissions Reduction Plan is to provide a pathway for the IGTO to contribute to the achievement of the APS Net Zero 2030 target through emissions reduction activities. This plan encompasses existing and new priorities and actions within the IGTO to reduce emissions.

This Emissions Reduction Plan has been completed in accordance with the Strategy, associated guidance and reporting standards for annual emissions reporting.

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## Net zero greenhouse gas emissions

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APS Net Zero 2030 is the target set by the Australian Government to achieve net zero greenhouse gas emissions from government operations by the year 2030. It includes scope 1 and scope 2 emissions from activities in Australia and its territories, as described in the Strategy. The APS Net Zero 2030 target applies at the aggregate level to non-corporate Commonwealth entities and generally covers the entirety of the entity's organisation. From an organisational perspective, this means minimising the greenhouse gas emissions that are within our control.

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## Governance and reporting

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Progress against actions identified within this Emissions Reduction Plan, and any additional measures adopted, will be included in our annual reports. This, combined with annual emissions reporting, will be used as a measure of the IGTO's progress towards reducing its emissions.

As part of the Net Zero in Government Operations Annual Progress Report, the Department of Finance will aggregate these measures to provide whole-of-Australian Government emissions reporting.

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## IGTO Operational context

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The IGTO is a small agency with an average staffing level allocation of 35 employees with a single office location in Sydney. The IGTO has an existing 5-year lease for 346.8 square metres that commenced on 1 June 2023. The lease occupies 30 per cent of a floor in a 34-storey commercial building. The fitout for the lease was completed in July 2023 in line with the required building and energy efficiency standards.

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## Baseline emissions

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Baseline emissions are a record of greenhouse gases that have been produced in the past and were produced prior to the introduction of any strategies to reduce emissions. The baseline emissions from financial year 2022-23 are the reference point against which emissions reduction actions can be measured.

The baseline emissions for this plan focus on scope 1 and scope 2 emissions, consistent with the APS Net Zero 2030 target. Electricity-related emissions were calculated using the location-based method. The complete 2022-23 greenhouse gas emissions inventory tables for the IGTO are presented in our 2022-23 annual report.

Baseline year	Financial year 2022-23
Scope 1 emissions	– tCO <sub>2</sub> e
Scope 2 emissions	58.8 tCO <sub>2</sub> e
Total emissions	58.8 tCO <sub>2</sub> e

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## Engagement

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In the development of this plan the IGTO has been working with

- Department of Finance
- Climate Action in Government Operations –to ensure that this plan aligns with the Net Zero in Government Operations Strategy and the Commonwealth Climate Disclosure requirements
- Portfolio – where possible shared considerations could be addressed to lower emissions across the portfolio

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## Emissions reduction targets

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The IGTO is following the APS Net Zero 2030 target in full, as per the Net Zero in Government Operations Strategy. The target covers the entirety of our entity's operations within Australia and its territories for scope 1 and scope 2 emissions, as described in the Strategy.

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## Priorities and actions

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For the IGTO to contribute to the achievement of the APS Net Zero 2030 target, targeted action on existing emissions reduction measures and the introduction of further or new measures is required. These actions are summarised in the following points, with further detail provided below:

- Procuring renewable electricity through participation in [WoAG electricity procurement](#) from 1 July 2025
- Reviewing building standards with the landlord (where possible) in line with [NABERS sustainable ratings](#)
- Considering sustainable procurement options in line with the [Sustainable Procurement Guide](#)
- Considering sustainable travel options in line with [WoAG travel arrangements](#).

## **Buildings**

The IGTO occupies an office area of 346.8 square metres (within a multiple-level commercial building) with an existing contract in place until 2028.

Due to the lease already in place and a leased area less than 1,000 square metres, the IGTO is exempt from building requirements. However, the IGTO will review the NABERS sustainability rating periodically for its tenancy to ensure maximum energy efficiency.

## **Electricity**

The IGTO will participate in the WoAG Electricity Scheme.

**ACTION:** The IGTO will consult with the Department of Finance to ensure participation in WoAG electricity procurement as per the Strategy and replace all electricity contracts with renewable electricity.

## **Fleet**

The IGTO does not operate a vehicle fleet and is therefore exempt from fleet requirements.

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1.0	CAiGO	Initial release		Final
1.1	CAiGO	Alteration of words 'carbon emissions' to 'greenhouse emissions' at p.4.	May 2024	Final
2.0	CAiGO	Revisions to streamline the template and align language and approach with other climate action in government operations initiatives.	June 2024	Final
2.1	IGTO	Update to reflect the IGTO's operations and commitment to the APS Net Zero 2030 target.	August 2024	Final