

Out of Scope

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NZ ETS reporting obligations for farmers

- 83. The CCRA contains a list of agricultural activities that require persons undertaking them to become NZ ETS participants. However, these obligations apply at different times for different activities.
- 84. Animal farmer reporting obligations will begin on 1 January 2024, unless this date is deferred by Order in Council (or the relevant CCRA sections are repealed).

85. There are significant risks in triggering these obligations, including:
- the definition of an animal farmer is not aligned to the proposed thresholds and sub-sectors for participation in a farm-level levy;
 - supporting regulations would need to be developed that prescribe the information to be collected by animal farmers, and the methods for calculating emissions; and
 - uncertainty for the agricultural sector as to their obligations and how their emissions will be priced.
86. Because legislation for the farm-level levy will not be passed in time to repeal these provisions, we propose initiating the process for making an order to defer animal farmer NZ ETS obligations.
87. The process for deferring this date by Order in Council is set out in section 2B of the CCRA and includes the consideration of specific matters and the requirement to consult on the order. **Section 9(2)(h)**

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