

## Appendix 2: Statutory obligations and reporting requirements driven by the CCRA

Detail of obligation/commitment	By when	How Often	Description of work required to deliver this obligation/commitment
Set emissions budgets	Dec-25	5 yearly	Range of economic, science, distributional impacts analysis, policy advice
Minister's response to CCC review of 2050 target	Dec-25	5 yearly	Assess and respond to CCC's review of the 2050 target (advice due Dec 2024) Range of economic, science, distributional impacts analysis
Whether to include international shipping and aviation in 2050 target	Dec-25	Once	Assess and respond to CCC's review of the 2050 target also including international shipping and aviation (advice due Dec 2024) Range of economic, science, distributional impacts analysis
Respond to CCC annual monitoring report on ERP and NAP	Oct-24	Annual	Draft advice, draft response, submit to Minister. Response also needs to be published and Tabled in Parliament.
Run quarterly ETS auctions	Indefinitely	Quarterly	Procure, oversee and support third party contractor (NZX) to provide auction service
Collect and administer auction collateral	Indefinitely	Quarterly	Collect, deploy and repay auction collateral
Monitor auctions	Indefinitely	Quarterly	Post auction monitor report
Administer ETS appropriations and provide ETS accounting	Indefinitely	Various	Collate cross agency forecasts, specific fiscal risks, unit reconciliations, financial reporting, provide ETS inputs into the Crown accounts
Responsibility to administer CCRA	Indefinitely	Various	Various workstreams to ensure that the CCRA is administered appropriately. Includes (but is not limited to) oversight and assurance of EPA and MPI, powers, functions and delegations.

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ETS Backstop	Reporting ongoing for processors (until repealed), reporting commences 1 Jan 2026 for farmers	Annually	One off project underway to repeal all agricultural obligations in the ETS under the CCRA. Reporting requirements will cease once repealed.
Develop and publish ERP	Dec-24	5 yearly	All of Government mitigation strategy Includes considering the advice received from the Commission and conducting any consultation necessary to ensure consultation has been adequate
Update ETS unit limits and price control settings, set auction calendar to ensure they cover the next five calendar years	30 September every year	Annually	Annual regulatory process to update regulations before 30 September every year ensure NZ ETS auction unit limits and price controls are in place for five calendar years. Set the auction calendar for the following year.
Review and update industrial allocation baselines for activities that receive allocation	While industrial allocation remains in place	At least every ten years and optionally after five years	Initiated by an amendment Bill to the CCRA in 2023, baselines must be reviewed every ten years, and may optionally be reviewed after five years by the Minister. This year we are implementing the first full review and update of IA baselines for all 26 eligible activities through regulations before November 2024.
Update industrial allocation baselines for all allocation activities for changes in the general electricity allocation factor	While industrial allocation remains in place, before 30 April annually	Annually	The Electricity Authority must calculate the general EAF each year and report to the Minister. We then update all allocative baselines, ahead of 30 April deadline to submit allocation returns.

Detail of obligation/commitment	By when	How Often	Description of work required to deliver this obligation/commitment
Biennial Transparency Report (BTR) - LULUCF Sector input	Sep-24	Bi-annual	<p>The BTR is produced every 2 years, and documents NZ's progress on implementing the Paris Agreement. This includes how we are progressing with climate action to reduce emissions, adapt to climate change impacts, and the support we have provided to others. To hold us to account for our climate change commitments, the BTRs are also subject to a robust review process.</p> <p>The Carbon Sequestration team is responsible for producing the LULUCF sector of the BTR. This also includes tracking progress towards our international NDC target under the Paris agreement. As part of this the team is responsible for documenting the current accounting approach used for LULUCF.</p>
New Zealand's Greenhouse Gas (GHG) Inventory - LULUCF Sector	Jan-24	Annually	<p>New Zealand's GHG Inventory is NZ's official annual report of all human induced emissions and removals of greenhouse gases occurring in New Zealand. The Carbon Sequestration team is responsible for producing the LULUCF sector of the NIR. This involves inputs into data modelling such as the Land Use Map (LUM) produced every 5 years, deforestation monitoring, LUCAS plot data to monitor carbon stocks and carbon stock change in our natural and planted forests and data to estimate carbon stocks in our harvested wood products. The work is compiled over a full year with science and research components carried out annually and subsequent work to implement any improvements in the data modelling. This process has been developed in line with IPCC guidelines to continually improve the inventory estimates as agreed to under the Paris agreement.</p>
Develop a National Adaptation Plan	Within 2 years of the last NCCRA	6 yearly (max)	In response to each national climate change risk assessment (NCCRA) a national adaptation plan must be prepared.

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MCC response to Climate Change Commission's progress report on national adaptation plan	No later than 6 months	Bi-annual	Every two years in the 6 year national adaptation plan timeline, the Commission must provide the MCC with a progress report evaluating implementation of the adaptation plan and its effectiveness. The Minister must, no later than 6 months after the date on which the report is received respond in writing to the progress report, make it publicly available, and present it to the House of Representatives
Sharing of information collated under information request provisions in s.5ZW	Asap	Anytime s5ZW used	MCC and/or the Climate Change Commission must, as soon as Practicable, provide theCCC/MCC with a copy of any information received in response to and information request made under section 5ZW
Planned Methodological Improvements Report for NZ GHG Inventory Report - LULUCF Sector	Feb-24	Annually	This report outlines the main methodological changes that we are planning to make in each upcoming Inventory and their estimated impact (compared against the previous year's methodology). Carbon Sequestration team has an improvements memo that summarises any of the improvements in the LULUCF sector and feeds into this main report. This gets presented to the Reporting Governance Group and is approved for implementation. This is part of the process for continual improvements to the National Inventory Report as one of the requirements under the Paris Agreement.
New Zealand's Greenhouse Gas (GHG) Inventory	Apr-24	Annually	The Emissions Insights & Reporting (EIR) team is responsible for compiling and publishing New Zealand's GHG Inventory (the GHG Inventory). The GHG Inventory is NZ's official annual report of all human induced emissions and removals of greenhouse gases occurring in New Zealand, and fulfill's New Zealand's international and domestic reporting obligations under the CCRA. MfE is the lead agency responsible for compiling the report and works closely with MBIE, MPI, EPA, and the Tokelau Government. In addition to producing the report and annexes, EIR also produces supplementary products (e.g., a Snapshot and infographic of the key findings and data tables, and an interactive emissions tracker).

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New Zealand's Greenhouse Gas (GHG) Inventory - Tokelau sector	Apr-24	Annually	The Emissions Insights & Reporting (EIR) team is also responsible for the Tokelau sector of the GHG Inventory. EIR obtains the data from the Tokelau Government and writes the Tokelau chapter on their behalf.
New Zealand's Greenhouse Gas (GHG) Inventory- IPPU sector	Apr-24	Annually	The Emissions Insights & Reporting (EIR) team is also responsible for the IPPU sector. This involves procuring the data from an external provider and writing the IPPU chapter in the GHG Inventory.
Biennial Transparency Report (BTR)	Dec-24	Bi-annual	The Emissions Insights & Reporting (EIR) team is responsible for compiling and publishing the Biennial Transparency Report. The BTR is produced every two years, and documents New Zealand's progress on implementing the Paris Agreement and fulfils New Zealand's international reporting obligations under the CCRA. The BTR will include how we are progressing with climate action to reduce emissions, adapt to climate change impacts, and the support we have provided to others. MFE is the lead agency for producing the report, and will be working closely with Treasury, MBIE, MPI, MoT, ECCA. MFAT. To hold us to account for our climate change commitments, the BTRs are subject to a robust review process (which includes review by the UNFCCC Expert Review Team and having to answer questions from other Parties through Multilateral Assessments).
Biennial Transparency Report (BTR) - IPPU sector	Dec-24	Bi-annual	The Emissions Insights & Reporting (EIR) team is also responsible for producing content on the IPPU sector of the BTR
Biennial Transparency Report (BTR) - Tokelau sector	Dec-24	Bi-annual	The Emissions Insights & Reporting (EIR) team is also responsible for producing content on the Tokelau sector of the BTR



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National Communications reports	Dec-26	Every four years	The Emissions Insights & Reporting (EIR) team is responsible for compiling and publishing the National Communications reports. This includes information such as: the national circumstances, GHG trends, policies and measure in place, climate change impacts etc. MfE is the lead agency and works closely with other central agencies to complete this report.
National Communications reports - IPPU sector	Dec-26	Every four years	The Emissions Insights & Reporting (EIR) team is also responsible for producing content on the IPPU sector of the National Communications report
National Communications reports - Tokelau sector	Dec-26	Every four years	The Emissions Insights & Reporting (EIR) team is also responsible for producing content on the IPPU sector of the National Communications report
Implementation of the Paris Agreement's Enhanced Transparency Framework	Indefinitely	Annually	As a signatory to the Paris Agreement, New Zealand is expected to participate in reporting and review activities. These include, for example, reviewing other countries' reports; participating in Transparency negotiations at COP and the mid-year Subsidiary Bodies meetings in Bonn, Germany; and hosting the UNFCCC's Expert Review Teams during in-country reviews. The Emissions Insights & Reporting (EIR) team leads the Transparency negotiations on behalf of New Zealand at these international fora and hold the expertise for international reporting of GHG emissions.
Consider Māori rights and interests in emission reduction plans	Indefinitely	Quarterly	1) Undertaken Māori rights and interest analysis early and regularly in the policy development process. 2) Engage/partner with Māori for the development of climate policy
Consider Māori rights and interests in climate impact adaptation plans	Indefinitely	Quarterly	1) Undertaken Māori rights and interest analysis early and regularly in the policy development process. 2) Engage/partner with Māori for the development of climate policy

Detail of obligation/commitment	By when	How Often	Description of work required to deliver this obligation/commitment
Engage and consult with Māori on any climate policy	Indefinitely	Various	Engage and consult with Māori on any climate policy