



Weekly update
Hon. James Shaw
Minister of Climate Change
Associate Minister for the Environment

Finalised on 21 January for week commencing 26 January 2021

No MfE Officials meeting this week

Upcoming meetings

Tuesday 26 January	Climate Change Commission briefing to Māori MPs
Tuesday 26 January	Resource Management Reform Ministerial Oversight Group (advisor to attend on behalf)
Thursday 28 January	Climate Change Commission briefing on upcoming consultation (timing TBC)
Thursday 28 January	Visit to Wainuiomata Recreation Area (hosted by Greater Wellington)
Monday 1 February	Meeting with MfE Officials
Monday 1 February	Meeting with MFAT Officials
Tuesday 2 February – Sunday 7 February	At Waitangi

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Climate Change

1. Context

Updates for noting

1.1. Plan for release of the Climate Change Commission's Draft Report

On 1 February, the Climate Change Commission is scheduled to release its draft report on:

- The proposed first three emissions budgets and guidance on the first emissions reduction plan, advising the Government on how the emissions budgets could be met;
- Whether Aotearoa's first Nationally Determined Contribution is compatible with contributing to the global efforts to limit warming above 1.5°C above pre-industrial levels; and
- Advice on what potential reductions in biogenic methane might be needed in the future (this is not a review of current targets).

A briefing (2021-B-07518) will be sent to your office on 28 January which provides talking points for welcoming the draft report and engaging with media. The briefing will also set out a timeline for addressing the key issues raised in the report.

The key dates you should be aware of in relation to the Commission's advice are:

- 28 January 2021 – the Commission will brief Minister Shaw on their findings ahead of the formal release
- 31 January, 2pm – Commission release draft report on website
- 1 February, 9am – public consultation opens
- 14 March – public consultation closes
- 31 May – final advice on emissions budgets and guidance on the first emissions reduction plan due
- By 31 December – emissions reduction plan to be released.

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1.2. Decision: 2021 Environment Legislation Programme Bids

Legislation bids for inclusion in the Legislation Programme for 2021 (and the remainder of the 53rd term of Parliament) must be submitted to the Cabinet Office by 10:00am on Friday, 29 January 2021.

s 9(2)(f)(iv)

1.3. National Adaptation Plan – January Sprints

Last week, 18-22 Jan, we facilitated a series of policy sprints with various central government agencies centred on the developing advice on the outcomes and objectives for the National Adaptation Plan. Different agencies are leading each of the outcome areas which are the closest fit to their portfolio responsibility. We expect to provide you with advice on the vision, outcomes, objectives and principles set out the government's strategic direction for responding to the National Climate Change Risk Assessment in early February. s 9(2)(f)(iv)

1.4. Update from He Waka Eke Noa Steering Group

The He Waka Eke Noa Steering Group met on 17 December 2020. Key outcomes and developments included:

- The programme has successfully completed its first milestone with the targeted release of Greenhouse Gas Guidance for Farm Plans. Further public promotion of the guidance will take place in March 2021.
- s 9(2)(f)(iv)
- The Steering Group agreed to a draft evaluation framework that will be used to demonstrate programme progress and provide confidence that actions in the scope of the programme could lead to real emissions reductions over time. This framework will ultimately be tested with the Climate Change Commission to agree a framework to measure progress in respect of their June 2022 report.

1.5. **French study finds a 40% reduction in fossil fuel investment by institutions subject to mandatory climate-related financial disclosures**

Research conducted by the French Central Bank has compared the portfolio choices of French institutional investors who are subject to mandatory climate-related financial disclosures (i.e. insurers, pension funds and asset management firms) to a control group who are not subjected to mandatory climate-related financial disclosures. The control group consisted of French banks (who are exempted from mandatory disclosures) and all financial institutions located in other EU countries. The study found that investors subject to the new disclosure requirements curtailed their financing of fossil energy companies by around 40% compared to investors in the control group.

The disclosure regime – introduced in 2016 – requires publicly listed companies, institutional investors and asset managers to report their climate-related risks, including both transition risk and physical risks. This regime was introduced before the release of the Taskforce and Climate-Related Financial Disclosure’s Final Recommendations in 2017, but the experience gained since introduction has helped to influence the composition of French disclosures towards TCFD-consistency.

This study provides tangible evidence of the magnitude of real change in capital allocation that can result from the introduction of mandatory climate-related financial disclosures. This is the first major study looking into the impact of mandatory TCFD on behaviour change – officials will look to cite this in future TCFD work.

<https://publications.banque-france.fr/en/showing-cleaner-hands-mandatory-climate-related-disclosure-financial-institutions-and-financing>.

1.6. **New Zealand and international emissions prices**

The NZU price has risen by 2 per cent since early December 2020, fixing at another all-time high of \$38.45 in the week of January 18 2021. The continuing NZU price rise is likely due to participants no longer having the fixed price option available for their 2021 emissions and the low trading activity over the Christmas period causing a lack of unit supply.

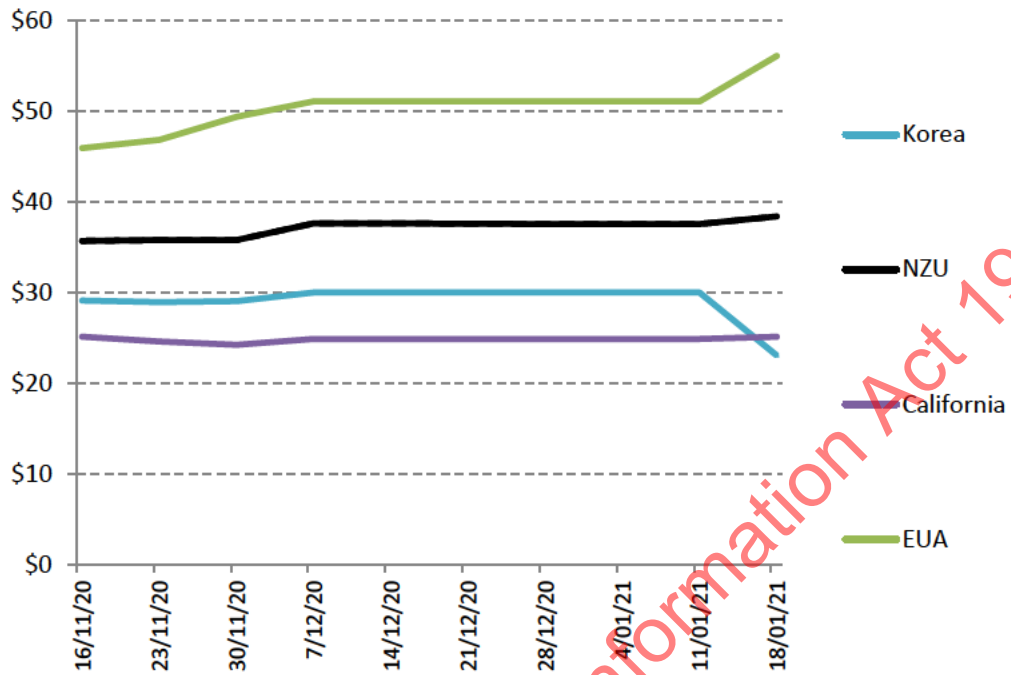
The EUA price has fluctuated up and down since the end of last year but currently sits 12 per cent higher on early December prices at €33.09. This increase has been attributed to a combination of the recent Brexit trade deal and increasing gas prices causing greater demand for coal during the Northern Hemisphere’s winter.

Note the flat price trend in the curve below is due to lack of data recorded over the holiday period.

Table: Current emissions prices

NZU, EUA and California emissions prices (NZD/t CO ₂ e) as at 20 January 2021		
NZU	EUA	California
38.40	56.08	25.14

Chart: Recent trends in international emissions prices



Associate Minister for the Environment

2. Context

Updates for noting

2.1. s 9(2)(f)(iv)

[Redacted content]

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2.2. Update on National Policy Statement for Indigenous Biodiversity (NPSIB)

Last year we provided you with a briefing (2020-B-07429 refers) which contained; two timeframe options for completing the proposed NPSIB, a draft recommendations report, and other requested items. s 9(2)(f)(iv)

We recommend that you meet with officials if you have any questions or feedback on the above briefings.

s 9(2)(f)(iv)

3. Climate upcoming briefings – January 2021

Paper number	Issue or event	Lead	Further information	Date due at office
2021-B-07510	Publication of New Zealand Greenhouse Gas Emissions Projections to 2050	MfE	s 9(2)(f)(iv)	
2021-B-07518	Responding to the CCC's Draft Report	MfE		

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Paper number	Issue or event	Lead	Further information	Date due at office
2020-B-07507	Climate Action Plan Stocktake and initial advice on the Sustainable Business Council and Climate Leaders Coalition recommendations to the incoming Climate Minister	MfE	s 9(2)(f)(iv)	
2020-B-07427	Power to sell units at auction	MfE		
2020-B-07502	Response to Aotearoa Circle's report on native forests	MfE		
2021-B-07513	Proactive release of Cabinet paper 'Adaptation Legislation: Proposed Timelines and Process'	MfE		
2021-B-07517	Initial advice on objectives and scope for adaptation legislation	MfE		
2020-B-07320	Research, Science and Innovation -the shifts needed to improve delivery	MfE		

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4. Associate Minister for the Environment upcoming briefings – January 2021

Paper number	Issue or event	Lead	Further information	Date due at office
s 9(2)(f)(iv)				Monday 25 January

5. Cabinet material being prepared for you - Climate

Paper number	Paper name	Committee	Description	Timeframes
2020-C-07440	Climate Change Response (Auctioning Reserve Price) Amendment Bill - Approval for introduction	CBC Cabinet Business Committee	Cabinet paper asking Cabinet to approve the drafted Climate Change Response (Auctioning Reserve Price) Amendment Bill to be introduced to the House.	Minister: 14 Jan 21 Due to lodge: 21 Jan 21 CBC: 26 Jan 21 Cabinet: 2 Feb 21
2020-C-07376	New Zealand Emissions Trading Scheme: Additional consultation on proposed forestry regulations	s 9(2)(f)(iv)		

Paper number	Paper name	Committee	Description	Timeframes
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s 9(2)(f)(iv)

2020-C-07376	New Zealand Emissions Trading Scheme: Additional consultation on proposed new forestry regulations
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s 9(2)(f)(iv)

s 9(2)(f)(iv)

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Paper number	Paper name	Committee	Description	Timeframes
2020-C-07188	Adaptation and community resilience: report back on adaptation legislation, the national adaptation plan, and Community Resilience initiatives.	TBC	s 9(2)(f)(iv)	
2020-C-07249	Proposed Consultation on Updates to NZ ETS Regulations for 2021	ENV - Environment, Energy and Climate		

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6. Cabinet material we have been consulted on

Paper name	Agency	Committee	Description	MfE Comments
New Zealand's Sixth Periodic Report to the United Nations Committee on the Rights of the Child.	MSD	SWC	s 9(2)(f)(iv)	

Climate Implications of Policy Assessments (CIPA)

The CIPA requirement came into force on 1 November 2019. The following table sets out current CIPAs that we are working with agencies on, where the CIPA requirements apply or there is a likely emissions impact.

Paper name	Agency	Status of policy	Our advice on the GHG analysis
s 9(2)(f)(iv)			
National direction on discharges to air of greenhouse gas emissions under the Resource Management Act 1991	MfE	s 9(2)(f)(iv)	

Released under the Official Information Act 1982

7. OIA requests

Ministry for the Environment OIAs

Request	Correspondent	Organisation	Reference	Drafting agency	Date due to send
<p>Under the official information act, could I please have a copy of any advice sent to any minister specifically on New Zealand attendance at "The Climate Ambition Summit 2020".</p> <p>Please limit this to advice received sent since the last election. Please limit this also to advice in relation to New Zealand's ability to attend (for example, what we have to do to be invited; our likelihood of being invited) rather than administrative advice (who would attend, cost of attendance).</p> <p>What was the first date, if any, at which officials provided any advice to Ministers on the implications of requiring government agencies to purchase electric vehicles and reduce the size of their car fleet?</p> <p>Has any advice been provided on the ability of government agencies to purchase electric vehicles and reduce the size of their car fleet, the cost, the cost per tonne of carbon saved, and any operational impacts that arise from driving EVs? If so, could I please have a copy of this advice?</p> <p>Was any advice provided to any Minister on commitments made by the New Zealand Police to purchase Scoda cars, relating to the impact either this commitment would have on a commitment to shift government vehicles to EVs, or the impact a commitment to shift government vehicles to EVs would have on this contract?</p> <p>Has any forecast information been provided to any Minister on the number of government cars that would be expected to be replaced by EVs each year and / or the number of EV cars expected in the government fleet by 2025, if so, could I please have a copy of this advice?</p>	s 9(2)(a)		20-D-02618	MfE	1 February

IN CONFIDENCE

Request	Correspondent	Organisation	Reference	Drafting agency	Date due to send
<p>What was the first date, if any, at which officials provided advice to a Minister on the declaration of a climate emergency?</p> <p>What was the first date, if any, at which officials provided any advice to Ministers on the implications of requiring government agencies to purchase electric vehicles and reduce the size of their car fleet?</p> <p>Has any advice been provided on the ability of government agencies to purchase electric vehicles and reduce the size of their car fleet, the cost, the cost per tonne of carbon saved, and any operational impacts that arise from driving EVs? If so, could I please have a copy of this advice?</p> <p>Was any advice provided to any Minister on commitments made by the New Zealand Police to purchase Scoda cars, relating to the impact either this commitment would have on a commitment to shift government vehicles to EVs, or the impact a commitment to shift government vehicles to EVs would have on this contract?</p> <p>Has any forecast information been provided to any Minister on the number of government cars that would be expected to be replaced by EVs each year and / or the number of EV cars expected in the government fleet by 2025, if so, could I please have a copy of this advice?</p>	s 9(2)(a)		20-D-02611	MfE	2 February
Request for information relating to scientific evidence that informed the declaration of a climate emergency	s 9(2)(a)		20-D-02631	MfE	2 February

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<p>What was the first date, if any, at which officials provided advice to a Minister on the declaration of a climate emergency?</p> <p>What was the first date, if any, at which officials provided any advice to Ministers on the implications of requiring government agencies to purchase electric vehicles and reduce the size of their car fleet?</p> <p>Has any advice been provided on the ability of government agencies to purchase electric vehicles and reduce the size of their car fleet, the cost, the cost per tonne of carbon saved, and any operational impacts that arise from driving EVs? If so, could I please have a copy of this advice?</p> <p>Was any advice provided to any Minister on commitments made by the New Zealand Police to purchase Scoda cars, relating to the impact either this commitment would have on a commitment to shift government vehicles to EVs, or the impact a commitment to shift government vehicles to EVs would have on this contract?</p> <p>Has any forecast information been provided to any Minister on the number of government cars that would be expected to be replaced by EVs each year and / or the number of EV cars expected in the government fleet by 2025, if so, could I please have a copy of this advice?</p>	s 9(2)(a)	[Redacted]	20-D-00030	MfE	15 February
<p>Under section 12 of the Official Information Act 1982, I request all original communications including briefings, reports, memos, aides memoirs, cabinet papers and texts regarding the following information:</p> <p>Carbon Neutral Government Programme as described in WPQ 17122(2020)</p> <p>Where information is withheld, I request you provide the title and date of the communication/document withheld, the reason for refusal and the grounds in support of that reason as required by section 19 (a) (i) and (ii) of the Official Information Act.</p>	s 9(2)(a)	[Redacted]	21-D-00021	MfE	17 February

IN CONFIDENCE

Request	Correspondent	Organisation	Reference	Drafting agency	Date due to send
<p>Could I please have a copy of all advice provided to Minister or Ministers offices in relation to: - reducing the Government's own emissions and becoming a carbon-neutral Government by 2025. Could this request please be interpreted advice be interpreted as all written advice, including cabinet papers, draft cabinet papers, briefing notes, aide memoirs, memos and emails, received since July 2020.</p>	s 9(2)(a)	[Redacted]	20-D-02403	MfE	18 February
<p>Copies of all correspondence, including but not limited to, internal and external email communications, records of phone communications, briefings, reports and advice, sent or received by the Minister for Climate Change and his office regarding the Carbon Neutral Government Programme, as outlined here: https://www.beehive.govt.nz/release/public-sector-be-carbon-neutral-2025.</p>	s 9(2)(a)	[Redacted]	20-D-02599	MfE	25 February

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Minister of Climate Change OIAs

Request	Correspondent	Organisation	Reference	Drafting agency	Date due to Minister	Date due to send
<p>Copies of:</p> <ul style="list-style-type: none"> 12/11/2020 New Zealand Emissions Trading Scheme: Approval to issue call for data notice for New Zealand Aluminium Smelters 12/11/2020 Enabling a technical reserve price for NZ Emissions Trading Scheme auctions 13/11/2020 Leading the way Establishing a Carbon Neutral Government Programme 13/11/2020 Governance options for climate change work programme. 19/11/2020 Decisions on Aotearoa New Zealand's long-term low emissions development strategy 19/11/2020 Proceeds from the New Zealand Emissions Trading Scheme update 19/11/2020 Embedding climate adaption into central government decision making 19/11/2020 Progress update on NZ ETS market governance 26/11/2020 Carbon Sequestration on Sheep and Beef Farms and Claims of Carbon Neutrality 26/11/2020 Climate Change Work Programme: Cabinet report backs 26/11/2020 Issuance of units in the NZ ETS updated for auctioning 27/11/2020 Revised Cabinet Paper - Climate change emergency and a whole-of-government response 30/11/2020 Sustainable finance deep dive 30/11/2020 Adaptation work programme 	<p>s 9(2)(a)</p>	<p>[Redacted]</p>	<p>20-O-02614</p>	<p>MfE</p>	<p>25 January</p>	<p>1 February</p>

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Weekly update
Hon. James Shaw
Minister of Climate Change

Finalised on 28 January for week commencing 1 February 2021

Date: Monday 1 February
Time: 1.45 – 2.45pm
Location: Bowen House

Attendees: Hon. James Shaw, Minister of Climate Change
Vicky Robertson, Secretary for the Environment
Anne Haira, Deputy Secretary, Climate Adaptation and Evidence
Janine Smith, Deputy Secretary, Climate Mitigation
Lisa Daniell, Director, Climate Mitigation (by zoom)
Katherine Wilson, Director, Climate Change Adaptation
Matthew Cowie, Principal Analyst (Item 4)
Mark Storey, Manager, Climate mitigation (item 4)
Rachel Ward, Team Leader, Climate (Item 6 by zoom)
Sarah Anderson, Manager, Climate Adaptation (Item g, by zoom)
Lisa Niven, Senior Analyst, Climate (item 5)

	Agenda	Lead	Time
1	Context	Anne Haira	10 min
2	Waitangi Day	Anne Haira	5 mins
3	Climate Change CE Board	Janine Smith	10 mins
4	Climate Change Commission What we need from you: Discuss process and timeframe for providing detailed assessments of CCC draft advice.	Janine Smith	20 mins
5	Adaptation Act – oral update What we need from you: update on progress to date and confirmation of next steps	Katherine Wilson	10 mins
6	National direction on greenhouse gas emissions Paper: Policy options for national direction on industrial greenhouse gas emissions What we need from you: Direction on how you would like to be involved in the development on national direction	Rachel Ward (by phone)	10 mins

Upcoming meetings

Monday 1 February Meeting with MfE Officials

**Tuesday 2 February – Sunday
7 February** At Waitangi

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Climate Change

1. Context

Updates for noting or decision

1.1. Carbon Neutral Government Programme (CNGP): Update on progress since announcement

Work completed to date

Agency level governance and the CNGP secretariat has been set up. We have a high-level cross-agency work plan and a shared intervention logic for the programme. Initial guidance has gone out to tranche 1 agencies on measuring and reporting their emissions, and we have confirmed key contacts for agencies. S9(2)(f)(iv)

and the drawdown of SSD fund for the Ministry for between now and June 2021. Overall, initial feedback we have had from agencies is positive. There have also been several parliamentary questions and Official Information Act requests, as well as media enquiries in relation to the programme.

Work in progress

S9(2)(f)(iv)

We are working on communication plans, addressing queries coming through from agencies, website development, collating common FAQ and recruitment.

Work to be completed in due course

Further work will be done to provide guidance on setting targets for agencies, and further agency engagement, and skills and capacity training for CNGP leads.

1.2. Climate Change Commission draft report on emissions budgets

The Climate Change Commission will release their draft report on emissions budgets, New Zealand's nationally determined contribution and biogenic methane targets on 31 January 2021. Consultation will begin on 1 February and close on 14 March. The Commission has shared an indicative consultation with us. Consultation will be held through a mix of online and in-person forums. An outline of the Commission's consultation schedule is below. We will send your office a copy of the finalised schedule once details are confirmed.

- Week 1 (from 1 February) – technical stakeholder briefings (online)
- Week 2 (from 9 February) – workshops in Wellington and Auckland with Business NZ, stakeholder transport forum and transport sector leaders meeting
- Week 3 (from 15 February) – Business NZ workshops in Invercargill, Dunedin and Christchurch, an open lecture at Otago University, online sessions with youth and councils, a meeting with small-to-medium business reps
- Week 4 (from 22 February) – land-focussed meetings in Gisborne and Wairoa (to be confirmed)
- Weeks 5 and 6 are reserved for further meetings (details to be confirmed).

1.3. Industry sponsored study on policies to incentivise electric vehicle (EV) uptake to be published before Commission's draft advice

Concept consulting in association with Retyna has produced a study on policies to incentivise electric vehicle (EV) uptake. This is due to be published ahead of the Commission delivering their draft advice on 31 January.

Key findings/recommendations from the study include:

- Both a feebate and a fleet emissions standard should be implemented:
 - the feebate will have a more certain impact on the relative prices of EVs and ICE vehicles than a fleet emissions standard with an equivalent penalty regime, and is especially more likely to deliver EV price reductions
 - the fleet emissions standard would provide a backstop, and greater level of assurance that average emissions will meet a given standard over time.
- fleet emissions standards and/or feebates would have similar benefits for heavier vehicles – light commercial vehicles (vans and utes), trucks, and buses – as they face many of the same barriers as light passenger vehicles.
- the current exemption on EVs paying road user charges should be extended, at least until the time when equivalent policy support is implemented.
- Two Fringe Benefit Tax (FBT) distortions need to be addressed, this includes: removing the FBT exemption for 'utes'; and, applying different FBT rates to the capital purchase of EVs versus ICEs.

This is the first in a three volume study about policies to deliver the rapid transition away from combustion engine vehicles required to meet New Zealand's environmental and economic objectives.

This study been supported by a number of organisations from the electricity and transport sectors who have variously provided funding and/or data. We will provide you with a final copy of this report when it is available.

1.4. NZ ETS Simulated Auction Results

On 27 January 2021 NZX, the NZ ETS auction operator, held the first of two planned simulated auctions with interested NZ ETS market participants. The simulated auction was held under similar conditions to those that will be in place for the March auction, with the exception that there was no confidential reserve price in place. The simulated auction was fully subscribed with a high level of engagement from participants. Simulated bids were received for approximately 6.6 million units when 4.75 million were for 'sale'. The simulated final clearing price was \$28.30 per unit. A total of 47 participants registered their interest, 32 submitted bids and 31 of those bidders 'won' units.

1.5. New Zealand and international emissions prices

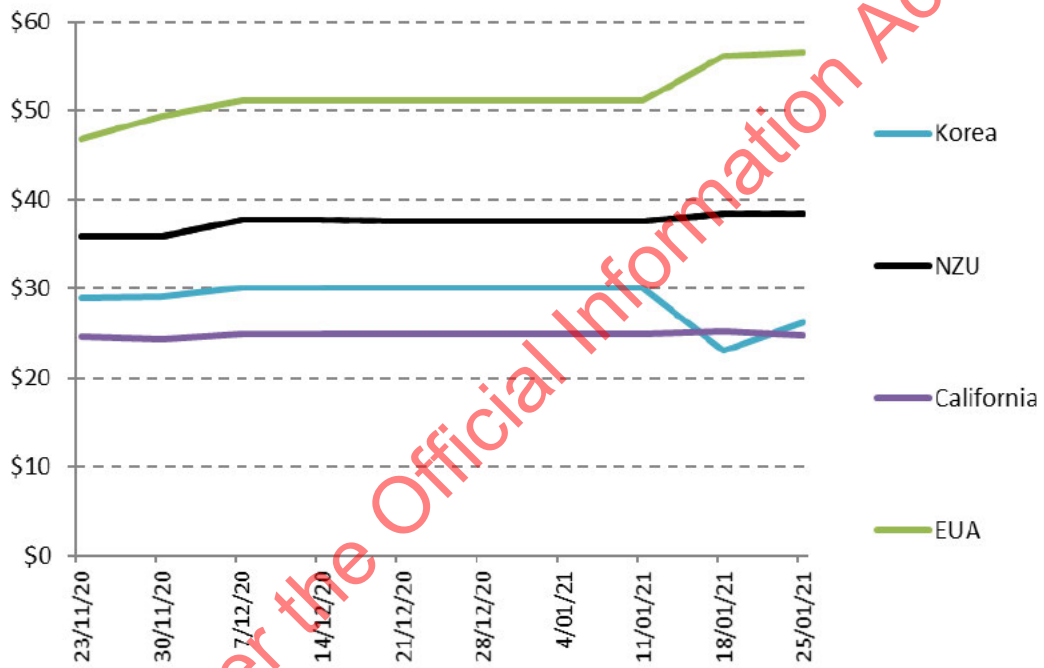
The NZU price remained steady all week at \$38.40, as traders settle into the New Year.

In contrast, the overall trend of EUA price has increased before daily EU market auctions resume on the 29 January. The California market remains steady, despite President Biden's executive order for America to immediately re-join the Paris Agreement

Table: Current emissions prices

NZU, EUA and California emissions prices (NZD/t CO ₂ e) as at 27 December 2020		
NZU	EUA	California
38.40	56.53	24.72

Chart: Recent trends in international emissions prices



Released under the Official Information Act 1982

2. Upcoming briefings – February 2021

Paper number	Issue or event	Lead	Further information	Date due at office
2021-B-07517	Initial advice on objectives and scope for adaptation legislation	MfE	s 9(2)(f)(iv)	
2021-B-07514	NZ ETS Auction Price Amendment Bill	MfE		
2021-B-07514	Setting a methodology for the NZ ETS auction confidential reserve price	MfE		
2021-B-07540	Summary of preparedness of reporting organisations to the impacts of climate change	MfE		
2021-B-07522	2021 March Baseline Update Submission for Climate Change appropriations	MfE		

3. Cabinet material being prepared for you

Paper number	Paper name	Committee	Description	Timeframes
2020-C-07440	Climate Change Response (Auctioning Reserve Price) Amendment Bill - Approval for introduction	s 9(2)(f)(iv)		
2020-C-07376	New Zealand Emissions Trading Scheme: Additional consultation on proposed forestry regulations			

s 9(2)(f)(iv)

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Paper number	Paper name	Committee	Description	Timeframes
2020-C-07479	CNGP report-back to Cabinet - March 2021	s 9(2)(f)(iv)		
s 9(2)(f)(iv)				
2020-C-07249	Proposed Consultation on Updates to NZ ETS Regulations for 2021	s 9(2)(f)(iv)		

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4. OIA requests

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Request for information relating to scientific evidence that informed the declaration of a climate emergency	s 9(2)(a)		20-D-02631	MfE	2 February

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Request	Correspondent	Organisation	Reference	Drafting agency	Date due to send
<p>Under section 12 of the Official Information Act 1982, I request all original communications including briefings, reports, memos, aides memoirs, cabinet papers and texts regarding the following information:</p> <p>Carbon Neutral Government Programme as described in WPQ 17122(2020)</p> <p>Where information is withheld, I request you provide the title and date of the communication/document withheld, the reason for refusal and the grounds in support of that reason as required by section 19 (a) (i) and (ii) of the Official Information Act.</p>	s 9(2)(a)		21-D-00021	MfE	17 February
<p>Could I please have a copy of all advice provided to Minister or Ministers offices in relation to:</p> <ul style="list-style-type: none"> - reducing the Government's own emissions and becoming a carbon-neutral Government by 2025. <p>Could this request please be interpreted advice be interpreted as all written advice, including cabinet papers, draft cabinet papers, briefing notes, aide memoirs, memos and emails, received since July 2020.</p>	s 9(2)(a)		20-D-02403	MfE	18 February
<p>Could you please let me know the dollar value of New Zealand's financial commitment in relation to the Paris Agreement?</p> <p>A recent news New Zealand website mentioned (via FIA response) that it would be \$1.4 billion per annum over 10 years (commencing 2020). This was apparently going to be a contribution to other countries signed up to the agreement.</p> <p>(1) Could you please confirm or clarify this?</p> <p>(2) How does New Zealand plan to fund this commitment?</p>	s 9(2)(a)		21-D-00107	MfE	18 February

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Minister of Climate Change OIAs

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Released under the Official Information Act 1982

Request	Correspondent	Organisation	Reference	Drafting agency	Date due to Minister	Date due to send
<p>Copies of all correspondence, including but not limited to, internal and external email communications, records of phone communications, briefings, reports and advice, sent or received by the Minister for Climate Change and his office regarding the Carbon Neutral Government Programme, as outlined here: https://www.beehive.govt.nz/release/public-sector-be-carbon-neutral-2025.</p>	s 9(2)(a)	[Redacted]	20-O-02599	MfE	11 February	25 February

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