



Deferral of NZ ETS reporting obligations for animals–farmer activities

Summary of submissions



Ministry for the
Environment
Manatū Mō Te Taiao



Te Kāwanatanga o Aotearoa
New Zealand Government

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Executive summary

Agricultural greenhouse gas emissions currently make up 49 per cent of Aotearoa New Zealand's gross emissions. Reductions in agricultural emissions are required to meet Aotearoa New Zealand's domestic and international greenhouse gas emissions targets. Pricing agricultural emissions will help to create an incentive for the uptake of emissions-reducing practices and technologies.

From 1 January 2024, the Climate Change Response Act (2002) (CCRA) requires animal farmers¹ to register with the Environmental Protection Authority and begin monitoring their emissions in order to report on those emissions, with surrender obligations commencing on 1 January 2025. These provisions are frequently referred to as the 'New Zealand Emissions Trading Scheme (NZ ETS) backstop'.

Since 2019, the Government has been working in partnership with the primary sector and Māori on an alternative farm-level agricultural emissions pricing system to replace the NZ ETS backstop. In 2022, the Government undertook extensive consultation on a proposed farm-level agricultural emissions pricing system as an alternative to including agricultural emissions in the NZ ETS. The Government is now working to legislate and implement an alternative levy system.

In August 2023, the Ministry for the Environment (the Ministry) published a [discussion document](#) that proposed deferring NZ ETS obligations for animal farmers from 1 January 2024 to 1 January 2026 to allow time for an alternative levy system to be legislated and implemented.

Submissions received

The Ministry received 1,225 written submissions on the discussion document, and one online meeting was held (thereby totalling 1,226 submissions). All submissions were individually reviewed and coded as either form or unique submission. The unique submissions were further coded into key themes, such as impacts on costs to farmers and impacts on costs to the Crown.

We received 1,084 identical or virtually identical form submissions. They all opposed the proposal to defer NZ ETS obligations for animal farmers. Some of the form submissions were modified from the general template and these were treated as unique submissions. In all we received 141 unique submissions from individuals and organisations (sector, non-sector and Māori submitters). To differentiate a form submission from a unique submission, we identified whether there was a material deviation from the general template.

This analysis informs the decision on the Government's proposal to defer the date animal farmers become liable for their emissions under the NZ ETS.

¹ This document uses the term 'animal farmer'. The discussion document refers to 'animals-farmer' – a term taken from the Climate Change Response Act 2002. For the purposes of this publication, these terms can be used interchangeably.

Major themes

Most submissions (1,084 or 88.4 per cent) were form submissions. [Table 3](#) defines the terminology used to describe the number of submitters. The form submissions opposed a deferral on agricultural reporting and pricing and expressed the general sentiment that Aotearoa is experiencing a climate crisis, and therefore the agricultural sector should be brought into the NZ ETS. As noted above, some submitters made slight modifications to the form submission, often highlighting their personal experiences of climate change and the urgency of action on climate change.

On 29 August 2023, the Ministry met with environmental non-governmental organisations (ENGOs) who had submitted on the agricultural pricing consultation held in 2022. Overall, the general sentiment from ENGOs was that they did not want the Government to delay the pricing of agricultural emissions.

Some common themes emerged when the views of other submitters were analysed. These are captured below:

- Sector submitters considered that there would be additional administrative and compliance costs to the Crown if animal farmers entered the NZ ETS. Many of these submitters believed that the additional number participants entering the NZ ETS would be the primary driver of costs to the Crown. This would be coupled with significant compliance costs exacerbated by the lack of system support prior to the 1 January 2024 commencement date.
- Sector submitters noted the number of regulatory requirements that farmers face. They suggested an approach that invests money to support emissions reductions without compromising food production by way of de-stocking or converting farmland into forest.
- Most submitters who responded to the question considered that animal farmers entering the NZ ETS would incur additional or significant administration and compliance costs as a result.
- Māori submitters considered that there would be increased administrative costs as a result of animal farmers' obligations under the NZ ETS.

Next steps

This summary of submissions report will be used to inform the decisions made by the Prime Minister, Minister of Agriculture and Minister of Climate Change on whether to defer NZ ETS obligations for animal farmers from 1 January 2024 to 1 January 2026.

Overview

How to read this report

This report summarises in two parts the submissions received during the public consultation:

- **Overview:** Introduces the report and provides a high-level summary of all submissions.
- **Consultation analysis:** Summarises the views related to the key components of the proposed deferral of New Zealand Emissions Trading Scheme (NZ ETS) obligations for animal farmers, including the:
 - impact on the climate and the environment
 - compliance and administration costs of participants
 - administration costs of the Crown.

Introduction

For an in-depth summary of the context of this consultation, the policy development process it has supported, and decisions made before and after the consultation period, please refer to the [consultation landing page](#), including the consultation document and post-consultation updates.

Climate change in Aotearoa New Zealand

Changes in climate are already happening in Aotearoa. Extreme weather events, flooding and droughts increase the pressures faced by farmers and growers. Farmers and growers are both critical to the economy and directly exposed to the effects of the changing climate. Everyone must adapt to the changing climate and contribute to international efforts to limit the global temperature increase by reducing greenhouse gas emissions.

Agricultural greenhouse gas emissions currently contribute 49 per cent of Aotearoa New Zealand's gross emissions. Reductions in agricultural emissions are required to meet Aotearoa New Zealand's domestic and international greenhouse gas emissions targets. Pricing agricultural emissions helps create an incentive for the uptake of emissions-reducing practices and technologies.

The NZ ETS backstop

The Climate Change Response Act 2002 (CCRA) provides a framework for developing and implementing climate change policies to enable Aotearoa to meet its domestic targets, emissions budgets and international obligations. To help achieve this, the CCRA requires reporting and surrendering of units for emissions from specified activities through the NZ ETS.

The NZ ETS is the Government's main tool for reducing greenhouse gas emissions. All sectors covered by the NZ ETS must report their annual greenhouse gas emissions to the Government. Surrender obligations mean that a participant in the NZ ETS is required to pay the Government for their emissions. Currently, all sectors apart from agriculture have surrender obligations.

Fertiliser and animal processors have monitored and reported their agricultural emissions under the NZ ETS since 2011. From 2025, under the current provisions of the CCRA, they will be required to pay for these emissions through the NZ ETS.

From 1 January 2024, the CCRA requires animal farmers to register with the Environmental Protection Authority and begin monitoring their emissions from 1 January 2024 in order to report on those emissions, with surrender obligations commencing on 1 January 2025. These provisions are frequently referred to as the ‘NZ ETS backstop’.

The Government consulted on a proposal to defer NZ ETS obligations for animal farmers

Since 2019, the Government has been working in partnership with the primary sector and Māori on an alternative farm-level agricultural emissions pricing system to replace the NZ ETS. The Government is now working to legislate and implement an alternative levy system.

In August 2023, the Ministry for the Environment (the Ministry) published the discussion document ‘[Deferral of NZ ETS reporting obligations for animals–farmers activities](#)’. The discussion document proposed deferring NZ ETS obligations for animal farmers from 1 January 2024 to 1 January 2026 to allow time for the alternative levy system to be legislated and implemented.

The Ministry held a public consultation on the discussion document from 18 August 2023 to 6 September 2023. The public were invited to submit their views on the discussion document via email or using the public consultation website, Citizen Space.

See the [appendix](#) for the list of questions included in the consultation document and the responses to those questions.

The Government proposal

As identified in the discussion document, options 1 and 2 each have associated costs and benefits summarised in table 1.

Table 1: Costs and benefits of the two options considered

	Option 1: Animal farmer obligations under the NZ ETS as set out in the CCRA	Option 2: Deferring the farm-level obligations by two years
Benefits	<ul style="list-style-type: none"> Reporting and pricing emissions at farm level The timeframes set for agricultural emissions pricing are met 	<ul style="list-style-type: none"> Emissions would still be priced at farm level Agricultural emissions would still be priced in 2025 Deferring the obligations for animal farmer activities under the NZ ETS will provide clarity for farmers about their obligations in 2024 Option 2 means farmers will not have to comply with two different pricing systems
Costs	<ul style="list-style-type: none"> Difficult to implement and expensive from a regulatory perspective, due to the large number of participants in the NZ ETS, 	

Option 1: Animal farmer obligations under the NZ ETS as set out in the CCRA	Option 2: Deferring the farm-level obligations by two years
<ul style="list-style-type: none"> • Difficult for farmers to interact with as it is a complex system • Farmers would not be prepared to participate from 1 January 2024 • System administration would be challenging to set up prior to statutory reporting and obligation dates 	

This report refers to different types of submitters, who are defined in table 2 below.

Table 2: Description of types of submitters

Terminology used	Definition
Māori submitters	Submitters who self-identified as Māori or who submitted on behalf of a Māori organisation, including iwi, hapū and Māori agribusinesses. Survey submitters were able to select if they were associated with iwi/hapū.
Sector submitters	<p>Submitters who self-identified as being farmers, working within the agriculture sector, or being an industry body. Survey submitters were able to select if they were associated with farmer/grower or agricultural processor/representative. Submissions were received from these groups:</p> <ul style="list-style-type: none"> • Federated Farmers • Beef + Lamb New Zealand • Deer Industry New Zealand • Silver Fern Farms • Dairy NZ • Dairy Companies Association of New Zealand • Future Farmers NZ • Nelson Farms Partnership • Tatua Co-operative Dairy Co Ltd • Horticulture New Zealand • Meat Industry Association of New Zealand • Pāmu (Landcorp Farming Ltd) • ANZCO Foods • New Zealand Thoroughbred Association • Ovation New Zealand Limited.
Non-sector submitters	<p>Submitters not within the agriculture sector, including members of the public and non-governmental organisations:</p> <ul style="list-style-type: none"> • Greenpeace • OraTaiao: The New Zealand Climate and Health Council • Chartered Accountants Australia and New Zealand • New Zealand Fish and Game Council • Te Whakahaere Āhuarangi • Environmental Defence Society • Manaaki Whenua – Landcare Research • Manawatū District Council • King Country River Care.
All submitters	All submitters

Few/some/many/most/all has been used throughout this report to indicate the approximate quantity of unique submissions, that shared the same view or had the same theme. This approach is not intended as a precise, quantitative measure of number of submitters or workshop participants. Table 3 defines the terminology used in the analysis to describe the number of submitters on a particular topic.

Table 3: Terminology used to describe the number of submitters on a particular topic

Terminology used	Definition
Few	Fewer than 10% of submitters on this topic
Some	10 to 25% of submitters on this topic
Many	26 to 50% of submitters on this topic
Most	More than 50% of submitters on this topic
All	100% of submitters on this topic

Methodology

The Ministry collated the submissions received through:

- Citizen Space
- the consultation mailbox
- a meeting note from an online consultation event.

Citizen Space submissions contained information on regional location, sector association demographics, and organisation type. However, this information was not gathered for other entries. No information was gathered on age or gender.

Submissions were assessed to determine those that were unique and those that were form submissions. Form submissions were checked again for unique content, which was retrieved and analysed with other unique submissions.

Submissions were manually coded against a framework based on the themes and questions in the discussion document. Each unique comment in the form submissions was coded separately under relevant themes, while the uniform material in the form submissions was coded just once. Specific reports by theme and question were extracted from the submissions and used to inform this report, including the unique content from form submissions.

This coding was checked for new information to ensure the report was representative of all feedback. Any additional themes were then added to the report.

Who we heard from

The Ministry received 1,226 written submissions during the consultation, as well as direct feedback from attendees at an online meeting. This included submissions from individuals, sector organisations, community groups, academics and non-governmental organisations. Table 4 below presents a breakdown of the types of submissions received and the channel through which they came.

There were two types of written submissions: emails and survey responses. In addition, MfE recorded notes during the online consultation event, which were also coded for themes.

Table 4: Numbers of submissions received

Submission type	Number
<ul style="list-style-type: none">• Unique feedback<ul style="list-style-type: none">– 82 Citizen Space questionnaire responses– 59 unique emails	141
<ul style="list-style-type: none">• Form submissions<ul style="list-style-type: none">– 1,084 Greenpeace	1,084
<ul style="list-style-type: none">• Online meeting (meeting notes were coded and analysed alongside online submissions)	1
Total feedback	1,226

Consultation analysis

Proposed deferral

The Ministry received moderate interest for this consultation over the three-week period.

Around one third of the unique submissions supported the proposed deferral and about half of the unique submissions opposed it. A few of the submissions either “did not answer” or chose “neither”.

Many of the unique submissions that opposed the proposed deferral were concerned about the impact of agricultural emissions on the environment, with one submitter noting:

“The costs of not acting on climate change and not regulating our biggest source of emissions will be far costlier than delaying for two years. Further, the impacts of climate change and frequent extreme weather events will impact farmers’ ability to do their job and make a profit.”

Other submitters also considered that a deferral would impact Aotearoa New Zealand’s path towards its emissions goals:

“Delaying this would undermine the climate science, urgency, and efforts of other groups working tirelessly to minimize emissions.”

Conversely, about one third of unique submissions supported the proposal. Chartered Accountants Australia and New Zealand commented:

“We agree with comments made within the Discussion Document that this option provides the necessary time to develop, legislate and implement an agricultural emissions pricing policy. This option would also enable the obligations to be more appropriately and narrowly targeted as proposed by the He Wake Eke Noa – Primary Sector Climate Action Partnership. A robust and well-understood policy is necessary for an enduring and effective system.”

A few of the unique submissions that were supportive of the proposed deferral still expressed their hesitations, for instance, the Meat Industry Association of New Zealand stated:

“We support deferral but are disappointed that the processor-level backstop is not commensurately deferred.”

Impacts

Climate and the environment

Under section 2B(5)(b) of the CCRA, the Minister of Climate Change must have regard to: “the likelihood that, as a result of becoming participants by operation of the order, persons carrying out an activity listed in the subpart will reduce their emissions”.

Submissions on this topic were polarised with some submitters believing that pricing agricultural emissions would not have an impact on emissions reductions while others considered that emissions will not reduce until they are measured and have a cost.

Beef & Lamb NZ noted that a decline in methane emissions is likely to occur without pricing emissions based on land-use change that has occurred in the sector. They also consider that further declines in emissions will be realised as a result of other environmental policies in addition to drivers within the NZ ETS.

In contrast to this, submitters who opposed the proposed deferral believed that the agriculture sector must enter the NZ ETS in order to reduce emissions. They also believed that the deferral only made it more difficult to meet targets and international obligations. One submitter stated:

“Agriculture is the biggest GHG-emitting sector in New Zealand. It is ludicrous for agriculture to remain the only major sector in New Zealand to be exempt from the ETS. The longer this situation is allowed to persist, the less likely it is NZ will meet its obligations to reduce emissions, and more other sectors will be required to subsidise that failure.”

Sector submitters

The sector submitters were more receptive to the proposed deferral and considered it would provide greater opportunities to develop a more effective solution. Horticulture New Zealand noted:

“Modelling undertaken to support the HWEN recommendations found that an approach which assists farmers to reduce their on-farm emissions will have a greater impact on the emissions reductions required from 2030 onwards than the ETS. The deferral provides more time to implement a more effective approach.”

Tatua Co-operative Dairy Co Ltd also supported the proposal and stated:

“The additional time taken to build a comprehensive and robust system for calculating and pricing emissions should result in improved uptake and performance over the long term.”

A few of the unique submitters who supported the proposed deferral option believed that it would allow the Government to continue work to legislate and implement an alternative levy system to price agricultural emissions at the farm level.

Non-sector submitters

The identical form submissions expressed strong opposition to deferring NZ ETS obligations for animal farmers and noted:

“Delaying action on New Zealand’s worst climate polluter means failing to deal with the climate crisis, putting lives and livelihoods at risk. For this reason, I strongly oppose the proposed deferral of agricultural emissions reporting and pricing.”

Most non-form, non-sector submissions expressed frustration over the delays to pricing agricultural emissions and stated that any delay would have a detrimental effect on the path towards mitigating agricultural emissions. They also noted the severity of the current climate crisis. However, a submission from Manaaki Whenua noted that the deferral would not have a significant impact on greenhouse emissions from the agricultural sector:

“The deferral of the farm-level obligations to 1 January 2026 will not make any significant impact on the GHG emissions from the agricultural sector. The NZ ETS backstop with

processor obligations is likely to achieve the same reduction in GHG emissions as a farm-level system in the short term.”

Overall, the majority of non-sector submitters was very aware of the impacts of climate change and the work of other sectors already accounting for their emissions in the NZ ETS. They were concerned that the deferral of animal farmers’ obligations in the NZ ETS amounted to a delay that would negatively impact the achievement of Aotearoa New Zealand’s targets and international obligations. On the other hand, sector submitters believed that the deferral of animal farmers’ obligations would allow time to build a more durable and responsive farm-level pricing system that would help reduce agricultural emissions and achieve Aotearoa New Zealand’s targets.

Compliance and administration costs for participants

Most submitters who responded to the question considered that animal farmers entering the NZ ETS would incur additional or significant administration and compliance costs, because of how the NZ ETS operates. These submitters anticipated that they would incur high costs as there is insufficient time to set up adequate support structures such as training and resources to help participants to understand the reporting and compliance requirements of the NZ ETS.

One submitter stated:

“The additional number of participants combined with potential for reduced buy-in of industry bodies to support compliance would almost certainly result in poor compliance.”

A few submitters urged the Government to take the additional time to build a comprehensive and robust system for pricing agricultural emissions. They considered this would result in improved uptake and performance in reducing agricultural emissions over the long term.

A few submitters noted the complexity of entering the NZ ETS for small-scale farmers. Horticulture NZ stated:

“The horticultural sector has experience registering covered crop growers for the ETS. The process of joining the scheme is far too complex and administratively burdensome, especially for small businesses who do not have dedicated compliance staff.”

A few submitters considered that compliance costs would be significant for participants, particularly if farmers would need to transfer to an emissions pricing system outside of the NZ ETS at a later date.

Sector submitters

Sector submitters noted an increase in the number of regulatory requirements that farmers face. They suggested the need for an approach that invests money to support emissions reductions without compromising food production by way of de-stocking or converting farmland into forest. A joint submission from Beef & Lamb NZ and Deer Industry NZ states:

“The past few years have seen an increase in regulations and costs for farmers. For example, increased costs for fencing of stock and requirement for audited freshwater farm plans. These increased burdens have come at the same time as increased interest rates and inflated farm costs.”

Similarly, Pāmu stated:

“Pāmu is concerned that independent systems, each requiring separate data entry by farmers, are emerging to meet climate, freshwater and biodiversity regulatory requirements and, it appears, without due consideration for market assurance, sustainable finance, ecosystem service, or other farmer needs. ... there is a real need to coordinate and configure (and in some cases consolidate) software to leverage value from prior investment and utilise the substantial farm level data already collected.”

In general, sector organisations expressed concern about the cumulative impact of increased regulation of the agricultural sector on the socio-economic wellbeing of rural communities.

Māori submitters

Māori submitters considered that there would be increased administrative costs as a result of animal farmers' obligations under the NZ ETS. Te Tumu Paeroa – Office of the Māori Trustee (TTP) considered that there would be significant impacts to participants by way of increased administrative and compliance costs. They noted that small landholdings and minor emitters are not normally set up to hold the required data or reporting systems to provide sufficient detail to meet NZ ETS obligations. TTP stated the following in regard to option 1 (animal farmers entering the NZ ETS):

“As the majority of the Māori Trustee's portfolio is likely to be captured under the reporting requirements of Option 1, it is anticipated that Te Tumu Paeroa's administration costs would substantially increase to carry out the additional emissions reporting and monitoring requirements. Currently approximately 30% of the trusts the Māori Trustee administers cannot afford administration costs. This position will only be further exacerbated by implementing Option 1. Option 1 would also disproportionately impact the leasing feasibility of smaller Māori land blocks. The leasing of small whenua Māori blocks already operates within fine margins and additional administration/compliance costs to current and prospective lessees will make these blocks less unattractive, and potentially uneconomic.”

TTP further noted that developing and implementing an effective farm-level backstop would result in a more efficient and equitable approach to pricing farm emissions than the interim processor-level NZ ETS backstop. Furthermore, they noted that a farm-level levy system would recognise and incentivise behavioural changes in farm operators within the primary industry. The Māori Trustee expressed its preference for a single, farm-level levy system to be fully developed and implemented, even if this requires an extension to timeframes. Taking the time to establish an effective, workable system was important as further delays to the pricing of agricultural emissions were likely to result in high costs and pressures (both domestically and internationally) for farmers and Māori landowners to meet their emissions targets.

Non-sector submitters

Most non-sector submitters agreed that the associated costs of animal farmers entering the NZ ETS now would ultimately be far less than the cost of complying with a system at a later date. They also considered that any system, regardless of when it is implemented, would come with administrative and compliance costs and that the cost of inaction to the environment on which we depend far outweighs these other costs. One submitter stated:

“There are always admin costs of any levy/tax system/compliance but the environmental costs of farming in New Zealand MUST be recognised and dealt with. This will cost - but the cost on our children and grandchildren will be enormous.”

Most non-sector submitters considered that there has not been enough action on reducing agricultural emissions to date and believed that action now is paramount. One submitter noted:

“It will take many generations of planting trees, reducing stock and protecting waterways to see environmental recovery. If quantifying this through the ETS and putting the cost of this environmental impact back on farmers means an increase in the balance of oxygen-producing activities such as native tree regeneration, why would we wait? We are at a point where every step we can take to reduce global warming and clean up our land and water use may make the difference between an un-liveable environment for our children and grandchildren or a moment in history we can look back at with pride and relief when we did all we could to make some immediate improvements.”

Overall, non-sector submitters expressed the need for urgency in addressing climate change and believed that costs to participants are outweighed by the costs to the planet if action is not taken to reduce agricultural emissions.

Administration costs to the Crown

Most submitters who responded to the question considered that the administration costs to the Crown would increase if animal farmers became participants in the NZ ETS. They considered that there would be significant and unnecessary compliance costs, particularly if agricultural emissions were priced through an alternative levy system in the future. Some added that compliance costs associated with bringing participants into the NZ ETS would be significant due to a lack of support for participants and an increase in the number of participants. One submitter stated:

“The additional number of participants combined with potential for reduced buy-in of industry bodies to support compliance would almost certainly result in poor compliance. In addition, the government would face significantly higher costs due to the increased participant numbers. It is likely that these costs would be passed through to participants.”

A few submitters agreed that the Crown’s administration costs would increase; however, they considered the costs part of establishing any new system and that the cost of not including animal farmers in the NZ ETS would be much greater for future generations. One submitter wrote:

“There is likely going to be higher than average costs initially as the system starts up and people get use to how it works but this is a natural process that we expect with any change and should not be a reason to be deterred.”

Similar to the costs to participants discussed above, there were polarised viewpoints from sector and non-sector submitters. Sector submitters considered there would be additional costs to the Crown and advocated for a farm-level levy, while non-sector submitters considered that the costs to the Crown were outweighed by the need to act now to reduce emissions through the NZ ETS.

Sector submitters

Most sector submitters considered that there would be additional administrative and compliance costs to the Crown for animal farmers entering the NZ ETS. Many of these submitters believed that the additional number of participants entering the NZ ETS would be the primary driver of costs coupled with significant compliance costs arising from the lack of system support prior to the 1 January 2024 commencement date.

Tatua Co-operative Dairy Co Ltd stated:

“The government would face significantly higher costs due to the increased participant numbers. It is likely that these costs would be passed through to participants.”

Submitters also considered that the NZ ETS was not fit for purpose for animal farmers and would therefore be expensive to administer. One submitter wrote:

“It is not fit for purpose therefore very expensive, disruptive & ineffective.”

Sector submitters considered that additional costs to implement the system for animal farmers under the NZ ETS would be significant and unnecessary as farmers would likely transfer to emissions pricing outside of the NZ ETS at a later date.

Non-sector submitters

Most non-sector submitters agreed that there would be additional costs to the Crown but considered that reducing agricultural emissions should be the priority. The Environmental Defence Society stated:

“Farm-level pricing outside the ETS is more likely to be practical, cost effective, acceptable and effective than including all farms in the ETS. The 100,000 vs 23,000 figures cited in the Consultation Document reinforce this. However, this logic relies on farm-level pricing actually being achievable and being implemented without delay.”

Another submitter states:

“Compliance and administrative costs will be significant and are now unavoidable...That is unfortunate but could have been avoided if farmers had put some effort into constructively designing of a workable solution rather than wholesale denial and avoidance and refusal to take responsibility for agricultural emissions.”

Most non-sector submitters advocated for animal farmers to enter the NZ ETS as they did not want to see further delays to reducing agricultural emissions. They considered that the costs to the environment by deferring obligations outweighs any administration and compliance costs.

Appendix: Consultation questions and responses

This section provides the numbers of respondents and percentages (in brackets and rounded to the nearest whole number) for responses to the consultation questions.

Question 1. Do you agree with the proposal to defer obligations for animals–farmer activities from 1 January 2024 to 1 January 2026 under the NZ ETS? If not, what alternative options should be explored?

Yes	49 (4%)
No	1,165 (95%)
Not answered	11 (1%)
Neither	1 (0%)

Question 2. Do you think the deferral will have a significant impact on our path to reducing agricultural emissions? Why?

Yes	33 (3%)
No	35 (3%)
Not answered	1,158 (94%)

Question 3. What impact do you consider there would be on compliance and administrative costs as a result of animals–farmers participating in the NZ ETS? Why?

Increased administrative and compliance costs to farmers	27 (2%)
Increased costs generally to the system	20 (2%)
Not answered	1,176 (96%)
Not sure	3 (0%)