

# Departmental Disclosure Statement

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Climate Change Response (Emissions Trading Scheme Forestry — Conversion) Amendment Bill
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The departmental disclosure statement for a government Bill seeks to bring together in one place a range of information to support and enhance the Parliamentary and public scrutiny of that Bill.

It identifies:

- the general policy intent of the Bill and other background policy material;
- some of the key quality assurance products and processes used to develop and test the content of the Bill;
- the presence of certain significant powers or features in the Bill that might be of particular Parliamentary or public interest and warrant an explanation.

This disclosure statement was prepared by the Ministry for the Environment and the Ministry for Primary Industries.

The Ministry for the Environment and the Ministry for Primary Industries certify that, to the best of their knowledge and understanding, the information provided is complete and accurate at the date of finalisation below.

6 June 2025

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## Part One: General Policy Statement

This Bill seeks to amend the Climate Change Response Act 2002 (the **Act**) to limit whole-farm conversions to exotic forestry registering in the New Zealand emissions trading scheme (**ETS**).

Currently, the ETS provides an incentive for exotic afforestation by providing New Zealand units (**NZUs**) for carbon dioxide removal and storage. Owners of these NZUs can then earn revenue by selling them to emitting businesses, who are required in the ETS to surrender NZUs when they release greenhouse gas (**GHG**) emissions.

The ETS creates an incentive to convert land used for pastoral agriculture to production and permanent forestry. This is because, at NZU prices of around \$15, the economic returns for exotic ETS forests begin to outperform sheep and beef farming on low-versatility land. Without the ETS, economic returns for production forestry are much closer to sheep and beef farming. Recently, NZU prices have been around \$60 and peaked at around \$80 in 2022.

While exotic afforestation provides many direct benefits, high levels of sustained afforestation at the expense of losing productive farmland could present risks to rural communities, agricultural supply chains, local employment, economic activity, and land-use flexibility.

This Bill amends the Act to do the following:

1. limit whole-farm conversions to exotic forestry registering in the ETS to preserve high- and medium-versatility farmland for agricultural use; and
2. continue to allow ETS forestry on less versatile land to enable supplementary income for farmers and support achievement of emissions reduction budgets and targets; and
3. support a credible ETS market and provide certainty for ETS participants and forestry investments; and
4. continue to uphold the Crown's Treaty of Waitangi obligations.

The Bill limits whole-farm conversions and preserves high- and medium-versatility land for agricultural use by -

- determining farmland eligibility for registration in the ETS, based on the land's Land Use Capability (LUC) class; and
- restricting the registration of exotic ETS forestry on high- to medium-versatility (LUC class 1-6) farmland (except for exemptions, limits or allowances); and
- limiting the registration of exotic ETS forestry on medium-versatility farmland under LUC class 6 permits to an annual limit of 15,000 hectares or an amount prescribed in regulations.

The Bill continues to allow for exotic ETS forestry on less productive land by -

- not applying restrictions to registering exotic forestry on low-versatility (LUC class 7 and 8) farmland; and
- not applying restrictions to registering existing forest land in the ETS; and
- not applying restrictions to registering new indigenous forestry in the ETS; and
- not applying restrictions to registering exotic forestry in the ETS on land that is not actively farmed; and

- allowing exotic forestry to be registered on up to 25% of LUC class 1-6 land on an individual farm; and
- allowing an exemption from the restrictions for land that has high or severe erosion risk and should be retired from farming to prevent further erosion; and
- allowing an exemption for Crown-owned land being made available for afforestation through partnership with the private sector (this exemption does not include land being productively farmed by Landcorp Farming Limited (Pāmu), or land administered under the Crown Pastoral Land Act 1998); and
- allowing an exemption for areas without national-scale LUC mapping, including Chatham Islands, Stewart Island/Rakiura and urban areas (areas that are mapped in the future will no longer be exempt by default).

The Bill supports a credible ETS market and certainty for participants by -

- including transitional provisions (temporary exemptions from restrictions) for people who show evidence of a qualifying forestry investment made prior to this policy direction being announced; and
- allowing the annual hectare limit on LUC class 6 land to be periodically reviewed by the Minister of Climate Change and the Minister of Agriculture, in consultation with the Minister of Forestry, and for the Minister of Climate Change to recommend regulations be made to change the annual hectare limit; and
- allocating the right to register exotic forestry on LUC class 6 farmland through a randomised ballot system to enable more equitable access to LUC class 6 annual hectare limit permits; and
- allowing ETS applicants to opt for a property-scale LUC assessment of property at their own cost.

The Bill meets the Crown's Treaty of Waitangi obligations by exempting from the restrictions -

- land returned pursuant to a Treaty settlement, which includes -
  - land held by a post-settlement governance entity if acquired as Treaty settlement redress or exercising of rights under a settlement; and
  - reserves managed wholly or jointly by a governance entity under a Treaty settlement; and
  - land that has been declared to be a legal entity or person (including Te Urewera land within the meaning of section 7 of Te Urewera Act 2014); and
  - the maunga listed in the Ngā Mana Whenua o Tāmaki Makaurau Collective Redress Act 2014; and
- land held under Te Ture Whenua Māori Act 1993<sup>1</sup> (excluding General land owned by Māori) which includes -
  - Māori customary land and Māori freehold land as defined by section 4 of Te Ture Whenua Māori Act 1993; and
  - Māori reservations under Part 17 of Te Ture Whenua Māori Act 1993; and

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<sup>1</sup> hereafter referred to as Te Ture Whenua Māori Act 1993

- land constituted as a Māori reserve under the Maori Reserved Land Act 1955<sup>2</sup>; and
- the types of General land owned by Māori which includes land -
  - that was previously Māori freehold land, which ceased to have that status in accordance with Part 1 of the Maori Affairs Amendment Act 1967<sup>3</sup> or an order of the Māori Land Court; and
  - that is beneficially owned by the persons, or by the successors who are members of the preferred classes of alienees, who beneficially owned the land immediately before the land ceased to be Māori land.

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<sup>2</sup> hereafter referred to as Māori Reserved Land Act 1955

<sup>3</sup> hereafter referred to as Māori Affairs Amendment Act 1967

## Part Two: Background Material and Policy Information

### Published reviews or evaluations

<b>2.1. Are there any publicly available inquiry, review or evaluation reports that have informed, or are relevant to, the policy to be given effect by this Bill?</b>	<b>YES</b>
A complete list of all publicly available reports that were relied upon in preparing this advice is referenced in the Regulatory Impact Statement and cited further below in Appendix 1 of this disclosure statement.	

### Relevant international treaties

<b>2.2. Does this Bill seek to give effect to New Zealand action in relation to an international treaty?</b>	<b>NO</b>
Confirmed following consultation with Ministry of Foreign Affairs and Trade	

## Regulatory impact analysis

2.3. Were any regulatory impact statements provided to inform the policy decisions that led to this Bill?	YES
<p>A Regulatory Impact Statement was prepared and submitted to Cabinet when Cabinet approved progressing policy to manage whole-farm conversions to exotic forestry registering in the Emission Trading Scheme (CAB-24-MIN-0439 refers). Following further decisions by the delegated Ministers, additional impact analysis was completed. Details are below.</p> <p><b>Regulatory Impact Statement (RIS) details</b></p> <p>Title: Regulatory Impact Statement: Managing farm conversions to exotic forestry</p> <p>Authoring Agencies: Ministry for Primary Industries and Ministry for the Environment</p> <p>Date finalised: 29 October 2024</p> <p>Available at: [<a href="https://www.regulation.govt.nz/our-work/regulatory-impact-statements/">https://www.regulation.govt.nz/our-work/regulatory-impact-statements/</a>]</p> <p>Panel comment: The Regulatory Impact Analysis (RIA) panel (Ministry for the Environment and Ministry for Primary Industries) has reviewed the Regulatory Impact Statement “Managing farm conversions to exotic forestry” and considers that it <u>partially meets</u> the RIA requirements. The information in the RIA is clear and relatively concise given the technical nature of the proposal. It meets the complete and convincing criteria, within the constraints and limitations noted, by identifying the problem, the rationale for the proposal, the full scope of design options and supporting analysis. The costs and benefits of the preferred option are qualitative, due both to the final design decisions not yet known and lack of public consultation, which could have contributed further information. While it is noted that some consultation is planned, through both targeted engagement and the select committee process, the RIA does not currently meet the consulted criteria.</p> <p><b>Updated Regulatory Impact Statement – additional appendix – April 2025</b></p> <p>Title: Update to Regulatory Impact Statement on limiting farm conversions to exotic forestry – appendix – produced April 2025</p> <p>Authoring Agencies: Ministry for Primary Industries and Ministry for the Environment</p> <p>Date finalised: 9 April 2025</p> <p>Available at: [<a href="https://www.regulation.govt.nz/our-work/regulatory-impact-statements/">https://www.regulation.govt.nz/our-work/regulatory-impact-statements/</a>]</p> <p>Panel comment: In accordance with direction from the Ministry of Regulation, the appendix to the Regulatory Impact Statement “Managing farm conversions to exotic forestry” has been reviewed by a member of the original RIA panel. The appendix partially meets the RIA requirements, within the context and limitations noted. The appendix provides a clear and concise assessment of options that relate to decisions that have been taken by delegated Ministers. Each of the options are assessed against the relevant criteria as used in the original assessment of options in the RIS. This provides a consistent and balanced analysis of the options considered. The marginal costs and benefits of the policy as assessed in the original RIS (which was a qualitative assessment) has not been significantly altered by the new policy decisions. The appendix, like the RIS, does not provide any evidence of consultation and therefore does not meet the consulted criteria.</p>	

2.3.1. If so, did the RIA Team in the Treasury provide an independent opinion on the quality of any of these regulatory impact statements?	NO
<p>The RIA Team at the Treasury recommended a joint Ministry for the Environment and Ministry for Primary Industries internal panel. Comments from the panel on the two reports produced are provided above.</p>	

<b>2.3.2. Are there aspects of the policy to be given effect by this Bill that were not addressed by, or that now vary materially from, the policy options analysed in these regulatory impact statements?</b>	<b>NO</b>
The RIS was updated to include an additional appendix considering aspects of the policy that were not addressed, or varied, from the original RIS. This additional analysis has been assessed by a member of the original panel and an additional statement has been provided (noted at 2.3 above). This analysis and statement are appended to the RIS.	

### Extent of impact analysis available

<b>2.4. Has further impact analysis become available for any aspects of the policy to be given effect by this Bill?</b>	<b>YES</b>
Noted at 2.3.2 and recorded in the supplementary analysis appended to the RIS.	

<b>2.5. For the policy to be given effect by this Bill, is there analysis available on:</b>	
<b>(a) the size of the potential costs and benefits?</b>	<b>YES</b>
<b>(b) the potential for any group of persons to suffer a substantial unavoidable loss of income or wealth?</b>	<b>YES</b>
This is discussed in the Regulatory Impact Statement and November 2024 Cabinet Paper. These documents are available at: <a href="https://www.regulation.govt.nz/our-work/regulatory-impact-statements/">https://www.regulation.govt.nz/our-work/regulatory-impact-statements/</a>	

<b>2.6. For the policy to be given effect by this Bill, are the potential costs or benefits likely to be impacted by:</b>	
<b>(a) the level of effective compliance or non-compliance with applicable obligations or standards?</b>	<b>YES</b>
<b>(b) the nature and level of regulator effort put into encouraging or securing compliance?</b>	<b>YES</b>
<p>The CCRA currently contains compliance provisions for registration and participation in the ETS in respect of forestry activities. This Bill largely uses those same compliance provisions. This Bill will introduce some new obligations that require people seeking to participate in the ballot process for LUC class 6 land permits and register new forest land in the ETS to provide additional information. This may incur costs to those people and the regulator. Overall, the policy has been designed to minimise these additional costs.</p> <p>To support the regulator achieving more effective compliance, some new obligations to provide information also require the person registering eligible land in the ETS to provide statutory declarations about the eligibility of the land.</p> <p>The regulator will, through business-as-usual processes, provide some level of compliance checks through assessment of applications against required information. The regulator will also encourage compliance through supplying educational material on the new processes this policy introduces.</p> <p>The effectiveness of this approach will be monitored by Ministries through the initial phases of the implementation of the policy.</p> <p>Further discussion of these matters is available here: <a href="https://www.regulation.govt.nz/our-work/regulatory-impact-statements/">https://www.regulation.govt.nz/our-work/regulatory-impact-statements/</a></p>	



## Part Three: Testing of Legislative Content

### Consistency with New Zealand's international obligations

<b>3.1. What steps have been taken to determine whether the policy to be given effect by this Bill is consistent with New Zealand's international obligations?</b>
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This policy has been considered against New Zealand's international climate change obligations. The Ministry of Foreign Affairs and Trade has been consulted.
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### Consistency with the government's Treaty of Waitangi obligations

<b>3.2. What steps have been taken to determine whether the policy to be given effect by this Bill is consistent with the principles of the Treaty of Waitangi?</b>
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The Bill exempts certain types of Māori land from the ETS restrictions in the Bill. Te Tari Whakatau, and a small number of Māori stakeholders, were consulted on identifying the types of Māori land that fall within these categories. Officials conclude that the exemptions provide certainty for Māori landowners and opportunity for Māori to exercise rangatiratanga.
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In developing the policy for the Bill, Ministers and officials considered the interests and effects of the proposals for Māori throughout the analysis. Māori and iwi stakeholders were also consulted, alongside the public, on this policy as part of the second emissions reduction plan (ERP2).
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The Māori entities spoken to were in favour of an exemption and in agreement with specified exemptions included in this Bill.
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### Consistency with the New Zealand Bill of Rights Act 1990

<b>3.3. Has advice been provided to the Attorney-General on whether any provisions of this Bill appear to limit any of the rights and freedoms affirmed in the New Zealand Bill of Rights Act 1990?</b>	<b>YES</b>
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The Ministry of Justice undertook an assessment of whether the Bill is consistent with the New Zealand Bill of Rights Act 1990 and concluded that the Bill appears to be consistent with that Act.
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Advice provided to the Attorney-General by the Ministry of Justice, or a section 7 report of the Attorney-General, is generally expected to be available on the Ministry of Justice's website upon introduction of a Bill. Such advice, or reports, will be accessible on the Ministry's website at <a href="https://www.justice.govt.nz/justice-sector-policy/constitutional-issues-and-human-rights/the-bill-of-rights-act/">https://www.justice.govt.nz/justice-sector-policy/constitutional-issues-and-human-rights/the-bill-of-rights-act/</a>
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## Offences, penalties and court jurisdictions

<b>3.4. Does this Bill create, amend, or remove:</b>	
<b>(a) offences or penalties (including infringement offences or penalties and civil pecuniary penalty regimes)?</b>	<b>YES</b>
<b>(b) the jurisdiction of a court or tribunal (including rights to judicial review or rights of appeal)?</b>	<b>NO</b>
<p>The new obligations imposed by the Bill will utilise the existing offence regime in the CCRA. The Bill will empower regulations to make infringement offences but will not in and of itself make any regulations. The Bill will also include new record keeping requirements and correspondingly creates new offence provisions for failure to keep those records.</p> <p>See Parts 7, 8 and 9.</p> <p>The Bill will apply the current review rights and right to appeal on questions of law under the CCRA to decisions made by the regulator under the new provisions, but will expressly exclude those review rights from applying to decisions relating to the ballot process for LUC class 6 land permits.</p>	

<b>3.4.1. Was the Ministry of Justice consulted about these provisions?</b>	<b>YES</b>
Yes, the Offence and Penalty vetting team at the Ministry of Justice was consulted as part of agency consultation on the draft Bill.	

## Privacy issues

<b>3.5. Does this Bill create, amend or remove any provisions relating to the collection, storage, access to, correction of, use or disclosure of personal information?</b>	<b>YES</b>
<p>The Bill creates provisions to collect information (including personal) necessary to operate the ballot and new registration process. These obligations to provide information are aligned with current information requirements in the CCRA, see section 99 "Obligation to maintain confidentiality".</p> <p>The Bill requires additional information, which may contain personal information, to be collected in the form of statutory declarations, statements, assessments on LUC classification and prescribed forms. See new sections 182CA(2), 182CB, 182CC, 190KA and 190KL</p>	

<b>3.5.1. Was the Privacy Commissioner consulted about these provisions?</b>	<b>NO</b>
As the information requirements are aligned with existing information requirements in the CCRA, specific consultation with the Privacy Commissioner was not conducted.	

## External consultation

<b>3.6. Has there been any external consultation on the policy to be given effect by this Bill, or on a draft of this Bill?</b>	<b>YES</b>
<p>This policy formed part of the discussion document on ERP2 which was publicly consulted on over the period 17 July to 25 August 2025. Further targeted discussions informed the development of the policy. This included The Office of Treaty Settlements and Takutai Moana: Te Tari Whakatau, a small number of Māori stakeholders who were consulted to support the identification of the types of exempt land, and the Forestry NZ ETS Technical Advisory Group who informed considerations on policy design.</p>	

## Other testing of proposals

3.7. Have the policy details to be given effect by this Bill been otherwise tested or assessed in any way to ensure the Bill's provisions are workable and complete?	Yes
<p>The policy proposals and the clauses in the Bill were tested against the operation of the current Act. Where possible, the Bill's additional requirements to register have been considered as part of planning changes to the existing processes (e.g. to register into the ETS) and system integration. Given limited time between final policy decision and the finalisation of the Bill (or its regulations), testing has not been as comprehensive as desirable. Testing will continue as the changes to IT systems, operational policies, and operational practices are progressed towards implementation.</p> <p>The overall workability of the framework was tested with the Forestry NZ ETS Technical Advisory Group during targeted engagement to identify areas where industry experts perceived operational issues or gaming risk. Feedback from that engagement informed final policy details.</p>	

## Part Four: Significant Legislative Features

### Compulsory acquisition of private property

<b>4.1. Does this Bill contain any provisions that could result in the compulsory acquisition of private property?</b>	<b>NO</b>
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### Charges in the nature of a tax

<b>4.2. Does this Bill create or amend a power to impose a fee, levy or charge in the nature of a tax?</b>	<b>YES</b>
Implementing this policy will increase the cost for the regulator to administer the NZ ETS. Cost recovery for any direct or indirect costs associated with the operationalisation of this policy, including the ability to specify details of fees and charges, and in particular an annual charge, may be included in regulations. It is anticipated that these costs will form part of a wider review of forestry NZ ETS cost recovery settings that is planned for 2026.	

### Retrospective effect

<b>4.3. Does this Bill affect rights, freedoms, or impose obligations, retrospectively?</b>	<b>NO</b>
The Bill does not have a retrospective effect but does confer <u>benefits</u> retrospectively to people based on past actions. People who have made a qualifying investment in forestry prior to 4 December 2024 can seek an exemption from the restrictions on ETS registration set out in this Bill. This is a transitional provision in the Bill that recognises some people will have made investments prior to this date without anticipating a change to ETS rules. See new Part 5 (48) of Schedule 1AA.	

### Strict liability or reversal of the usual burden of proof for offences

<b>4.4. Does this Bill:</b>	
<b>(a) create or amend a strict or absolute liability offence?</b>	<b>YES</b>
<b>(b) reverse or modify the usual burden of proof for an offence or a civil pecuniary penalty proceeding?</b>	<b>NO</b>
The new provisions in this Bill link into the existing strict liability offence in section 131 (offence for failure to provide information or documents) of the CCRA.  The section 131 offence is necessary to ensure that any person providing information is complying. The potential adverse effects are managed by the constraints around the exercise of section 94 of the CCRA.	

## Civil or criminal immunity

<b>4.5. Does this Bill create or amend a civil or criminal immunity for any person?</b>	<b>NO</b>
<b>4.6. Does this Bill create or amend a decision-making power to make a determination about a person's rights, obligations, or interests protected or recognised by law, and that could have a significant impact on those rights, obligations, or interests?</b>	<b>YES</b>
<p>The Bill provides for a case-by-case exemption from the restrictions for people who do not fit the criteria set out for transitional provisions.</p> <p>To be eligible for a case-by-case exemption the person would need to demonstrate they made a qualifying investment prior to 4 December 2024 but are unable to meet the deadline to register in the ETS because of matters outside of their control. This exemption is intended to cater to projects where:</p> <ul style="list-style-type: none"> <li>• afforestation investment was initiated more than three years prior to December 2024, but unforeseen circumstances (e.g. resource consent delays) prevented the person from registering in the ETS before the new restrictions in this Bill commenced; or</li> <li>• afforestation investment was initiated in the qualifying window for an exemption under the transitional provisions, but unforeseen circumstances prevented the person from registering in the ETS prior to 31 December 2027.</li> </ul> <p>The Bill enables the regulator to make decisions on whether to apply transitional exemptions on a case-by-case basis.</p>	

## Powers to make delegated legislation

<b>4.7. Does this Bill create or amend a power to make delegated legislation that could amend an Act, define the meaning of a term in an Act, or grant an exemption from an Act or delegated legislation?</b>	<b>YES</b>
<p>The Bill creates empowering provisions in primary legislation enabling regulations to:</p> <ul style="list-style-type: none"> <li>review and amend the LUC class 6 annual hectare limit which the Bill proposes to initially set in the Act.</li> </ul> <p>These powers are delegated to make it easier to amend the annual hectare limit and respond to changing external circumstances. The regulation making power will be constrained by criteria that will be specified in the Act.</p>	

<b>4.8. Does this Bill create or amend any other powers to make delegated legislation?</b>	<b>YES</b>
<p>The Bill includes empowering provisions to make regulations, that on recommendation of the Minister of Climate Change, are needed to support and operationalise the Bill, including:</p> <ul style="list-style-type: none"> <li>amended section 30M – expanding the current ability to prescribe infringement offences to cover the record keeping offences; and</li> <li>new section 167A – prescribing a methodology or methodologies for making property scale assessments of LUC classes and prescribing a mapping standard for provision of property scale assessments; and</li> <li>new section 167B – prescribing how the ballot process functions for LUC class 6 land permits and other matters relating to the granting of permits; and</li> <li>new section 190KZB – changes to the annual hectare limit for LUC class 6 land permits; and</li> <li>amended section 167(2)(ba) – cost recovery for ballot applications for LUC class 6 land permits.</li> </ul> <p>To support decision making in relation to changes to the annual hectare limit, the Minister of Climate Change and the Minister of Agriculture, in consultation with the Minister of Forestry, may initiate a review, and 190KZB(2) sets out matters Ministers may consider when recommending a change to the annual hectare limit.</p> <p>The Bill also applies the new provisions to current regulation making powers, including the ability to prescribe information that must be provided with applicants or other documents, the form and manner for providing information, cost recovery of direct and indirect costs of the regulator, and infringement offences.</p>	

## Any other unusual provisions or features

<b>4.9. Does this Bill contain any provisions (other than those noted above) that are unusual or call for special comment?</b>	<b>NO</b>

## Appendix One: Further Information Relating to Part Two

### 2.1. Are there any publicly available inquiry, review or evaluation reports that have informed, or are relevant to, the policy to be given effect by this Bill?

- LULUCF Accounting Projections, MPI, April 2023, <https://www.mpi.govt.nz/dmsdocument/56446-2022-LULUCF-Accounting-Projections>
- Te Rāangi Haurehu Kati Mahana a Aotearoa 1990–2022, New Zealand's Greenhouse Gas Inventory 1990–2022, MfE, 2024, <https://environment.govt.nz/publications/new-zealands-greenhouse-gas-inventory-19902022/>
- Wood Products data, MPI, 2024, <https://www.mpi.govt.nz/forestry/forest-industry-and-workforce/forestry-wood-processing-data/wood-product-markets-data/>
- Afforestation and Deforestation Intentions Survey, Manley, 2023, <https://www.mpi.govt.nz/dmsdocument/57130-Afforestation-and-Deforestation-Intentions-Survey-2022>
- Emissions Trading Scheme for Forestry, Te Uru Rākau – New Zealand Forest Service, December 2022, <https://www.mpi.govt.nz/dmsdocument/45232-Emissions-Trading-Scheme-for-Forestry-land-statistics->
- 2023 Advice on the direction of policy for the Government's second emissions reduction plan, Climate Change Commission, 2023, <https://www.climatecommission.govt.nz/public/Advice-to-govt-docs/ERP2/final-erp2/ERP2-Final-Advice-for-web.pdf>
- Advice on NZ ETS unit limits a price control settings for 2025-2029, Climate Change Commission, 2024, [https://www.climatecommission.govt.nz/public/ETS-advice/2024/CCC\\_2024-advice-on-NZ-ETS-unit-limit-and-price-control-settings-2025-2029.pdf](https://www.climatecommission.govt.nz/public/ETS-advice/2024/CCC_2024-advice-on-NZ-ETS-unit-limit-and-price-control-settings-2025-2029.pdf)
- Managing exotic afforestation incentives by changing the forestry settings in the NZ Emissions Trading Scheme, MPI and MfE, 2022, <https://www.mpi.govt.nz/consultations/managing-exotic-afforestation-incentives/>
- Situation and Outlook for Primary Industries, MPI, 2023, <https://www.mpi.govt.nz/dmsdocument/60526-Situation-and-Outlook-for-Primary-Industries-SOPI-December-2023>
- Plantation forestry statistics, New Zealand Institute of Economic Research, 2017, [https://www.nzier.org.nz/hubfs/plantation\\_forestry\\_statistics.pdf](https://www.nzier.org.nz/hubfs/plantation_forestry_statistics.pdf)
- Compendium of New Zealand Farm Facts, Beef + Lamb NZ, 2021, [https://beeflambnz.com/sites/default/files/data/files/Compendium%202021\\_digital.pdf](https://beeflambnz.com/sites/default/files/data/files/Compendium%202021_digital.pdf)
- Grassland reduction results in declining stock numbers, Stats NZ, 2024, <https://stats.govt.nz/news/grassland-reduction-results-in-declining-stock-numbers/>
- Right Tree Right Place, AgFirst, 2021, [https://www.taruadc.govt.nz/data/assets/pdf\\_file/0017/14903/Provincial-Growth-Fund-Te-Uru.pdf](https://www.taruadc.govt.nz/data/assets/pdf_file/0017/14903/Provincial-Growth-Fund-Te-Uru.pdf)
- The impacts of afforestation on rural communities: a case study in the Tararua district of New Zealand, Heather Collins Consulting, 2021, [https://www.taruadc.govt.nz/data/assets/pdf\\_file/0022/14980/The-Impacts-of-Afforestation-on-Rural-Communities-in-the-Tararua-District-March-2021.pdf](https://www.taruadc.govt.nz/data/assets/pdf_file/0022/14980/The-Impacts-of-Afforestation-on-Rural-Communities-in-the-Tararua-District-March-2021.pdf)
- Land Use Capability Survey Handbook – a New Zealand handbook for classification of land 3<sup>rd</sup> ed, Newsome P *et al*, AgResearch, 2009, <https://lrp.landcareresearch.co.nz/resources/key-documents/luc-handbook/>
- Ngā Kōrero Āhuarangi Me Te Ōhanga – Climate Economic and Fiscal Assessment 2023, The Treasury and MfE, 2023, <https://www.treasury.govt.nz/sites/default/files/2023-04/cefa23.pdf>
- Te Tiriti o Waitangi | Treaty of Waitangi Guidance, Cabinet Office, 2019, <https://www.dpmc.govt.nz/sites/default/files/2019->

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- He Tirohanga O Kawa Ki Te Tiriti O Waitangi: A Guide to the Principles of the Treaty of Waitangi As Expressed by the Courts and the Waitangi Tribunal, Te Puni Kokiri Ministry of Māori Development, 2001, [https://waitangitribunal.govt.nz/assets/Documents/Publications/WT-Principles-of-the-Treaty-of-Waitangi-as-expressed-by-the-Courts-and-the-Waitangi-Tribunal.pdf](#)
- Economics of Alternative Land use on Crown Forest Licensed Land, Crown Forestry Rental Trust (Ngaa Kaitiako Reeti Ngahere), 2009, [https://cfrrt.org.nz/wp/wp-content/uploads/2018/05/EconomicsOfAlternativeLandUseonCrownForestLicensedLand.pdf](#)
- Māori economy emissions profile: Climate change mitigation impact on the Māori economy, Hōngongoi, 2021, [https://www.mpi.govt.nz/dmsdocument/47929-Maori-economy-emissions-profile-Climate-change-mitigation-impact-on-the-Maori-economy](#)