

Version  
as at 1 January 2026



## Climate Change (Forestry) Regulations 2022 (SL 2022/266)

Cindy Kiro, Governor-General

### Order in Council

At Wellington this 27th day of September 2022

Present:

Her Excellency the Governor-General in Council

These regulations are made under sections 163, 167, 168, 180G, 181W, 190F, 191I, 192U, 193R, 194B, and 197A of the Climate Change Response Act 2002—

- (a) on the advice and with the consent of the Executive Council; and
- (b) on the recommendation of the Minister of Climate Change made after complying with sections 3A, 3B, 163(5), and 190F(2) of that Act.

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#### Note

The Parliamentary Counsel Office has made editorial and format changes to this version using the powers under subpart 2 of Part 3 of the Legislation Act 2019.

Note 4 at the end of this version provides a list of the amendments included in it.

**These regulations are administered by the Ministry for the Environment.**

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## Regulations

### 1 Title

These regulations are the Climate Change (Forestry) Regulations 2022.

### 2 Commencement

These regulations come into force on 1 January 2023.

## Part 1 General provisions

### *Interpretation*

### 3 Interpretation

In these regulations, unless the context otherwise requires,—

**Act** means the Climate Change Response Act 2002

**basal area** means the cross-sectional area of the stem of a tree measured over bark at a point that is 1.4 metres from ground level on the uphill side of the tree and expressed in square metres

**carbon accounting area (stock change)** means a carbon accounting area that is not a carbon accounting area (averaging)

**class** means a class defined in the International Code of Botanical Nomenclature (Vienna Code) 2006

**default tables**, for post-1989 forest land, means the forest carbon stock table and residual carbon stock table specified for the relevant forest type by paragraph (b) of the definitions of those terms

**Douglas fir** means the forest species *Pseudotsuga menziesii*

**emissions return period** means the year or other period covered by an emissions return

**exotic hardwoods** means exotic forest species in the class *Magnoliopsida* (angiosperms)

**exotic softwoods** means exotic forest species in the class *Coniferopsida* (gymnosperms), other than *Pinus radiata* or Douglas fir

**first rotation**, for land in a carbon accounting area (averaging), means the period during which the land has a first rotation forest

**FMA** means field measurement approach

**FMA information** means information collected in accordance with regulation 68(3)

**FMA participant**, in relation to a MERP, means a post-1989 forest land participant who has 100 or more hectares of registered post-1989 forest land at any time during that period

**forest carbon stock table**, for post-1989 forest land,—

- (a) means a table that shows the carbon stock from the forest on land (in tonnes per hectare), by years of tree age; and
- (b) if the default tables are used—
  - (i) and the forest type is *Pinus radiata*, specifically means table 1 in Schedule 4;
  - (ii) and the forest type is any other, specifically means table 2 in Schedule 4

**forest class** means a forest class of exotic or indigenous that is assigned to all or part of an FMA participant's P89 land under regulation 57

**forest type**, in relation to a hectare of forest land, means the forest type determined under—

- (a) regulation 24(c), if the forest land is pre-1990 forest land; or
- (b) regulation 52(c), if the forest land is—
  - (i) post-1989 forest land; or
  - (ii) any area 2 land under subpart 3 (P90 offsetting) of Part 5 of the Act; or
  - (iii) any P89 offsetting (approved) land under subpart 6 (P89 offsetting) of Part 5 of the Act

**MERP** means a mandatory emissions return period, as defined by section 4(1) of the Act

**MERP-end emissions return** means a final forestry emissions return submitted under section 183A of the Act (for the end of a MERP)

**nominal average age**, for a forest type with trees in a specified age band, has the meaning given in regulation 79

**nominal clearing age**, for a forest type with trees in a specified age band, has the meaning given in regulation 79

**non-FMA participant** means a post-1989 forest land participant who is not an FMA participant

**P90 offsetting land** has the same meaning as in section 181 of the Act

**P90 table**, for pre-1990 forest land,—

- (a) means a table that shows the carbon stock from the forest on land (in tonnes per hectare), by years of tree age at the time of clearing; and
- (b) if the forest type is—
  - (i) *Pinus radiata*, specifically means table 1 in Schedule 3;

(ii) any other, specifically means table 2 in Schedule 3

**participant-specific tables**, for an FMA participant, means tables that the EPA produces for the participant under regulation 69

**pest management plan** has the same meaning as in section 2(1) of the Biosecurity Act 1993

**post-1989 forest land participant** means a person who is a participant in an activity of standard forestry or permanent forestry

**pre-1990 forest land participant** means a person who is a participant under section 54(1)(a) of the Act in relation to an activity listed in Part 1 of Schedule 3 of the Act

**predominant forest species**, in relation to an area of forest land, means the particular forest species with the greatest total basal area

**prior average age**, for any land during a subsequent rotation, has the meaning given in regulation 84

**prior clearing age**, for any land during a subsequent rotation, has the meaning given in regulation 84

**reconfigure**, for a carbon accounting area, means to reconfigure the area under section 188B of the Act or by any other process that requires the submission of a new unit balance report

**regeneration** means the commencement of growth of seedlings that are present as a result of a process other than planting

**region** means a region specified in Schedule 2

**registered post-1989 forest land**, for a post-1989 forest land participant, means all the post-1989 forest land in respect of which the participant is registered under section 57 of the Act or otherwise, regardless of the particular activity of standard forestry or permanent forestry that the participant carries out in relation to the land

**Registrar** means a Registrar of the Māori Land Court, the Registrar-General of Land, or the Registrar of Deeds

**residual carbon stock table**, for post-1989 forest land,—

- (a) means a table that shows the carbon stock from the above-ground residual wood and below-ground roots on land immediately after clearing (in tonnes per hectare), by years of tree age at the time of clearing; and
- (b) if the default tables are used—
  - (i) and the forest type is *Pinus radiata*, specifically means table 3 in Schedule 4:
  - (ii) and the forest type is any other, specifically means table 4 in Schedule 4

**settled forest type**, for any land in a carbon accounting area (averaging), has the meaning given in regulation 82

**settled NACS**, for any land in a carbon accounting area (averaging), has the meaning given in regulation 83

**settled NACS age**, for any land in a carbon accounting area (averaging), has the meaning given in regulation 83

**settled NACS day**, for any land in a carbon accounting area (averaging), has the meaning given in regulation 81

**shrub species**—

(a) means a perennial woody-stemmed species that is self-supporting and capable of reaching at least 0.3 metres in height at maturity in the place where it is located; but

(b) does not include a forest species

**sub-area** has the meaning given in regulations 4 and 5

**subsequent rotation**, for land in a carbon accounting area (averaging), means a period during which the land has a subsequent rotation forest

**timber** has the same meaning as in section 2(1) of the Forests Act 1949

**tree** means a tree of a forest species

**typical average age**, for a forest type, has the meaning given in regulation 80

**typical clearing age**, for a forest type, has the meaning given in regulation 80

**usual rotation period**, for a forest species, has the meaning given in regulation 44.

Compare: SR 2008/355 r 4

Regulation 3 **area**: revoked, on 1 January 2026, by regulation 4 of the Climate Change (Forestry) Amendment Regulations 2025 (SL 2025/221).

### 3A Calculating area of land

Ellipsoidal measurement is to be used in calculating the area of any land for the purposes of these regulations.

Regulation 3A: inserted, on 1 January 2026, by regulation 5 of the Climate Change (Forestry) Amendment Regulations 2025 (SL 2025/221).

## 4 Meaning of sub-area

(1) This regulation defines a sub-area for various types of land for the purposes of calculating carbon stock.

(2) In every case, **relevant area** means—

(a) a single contiguous area of 1 or more hectares; or

(b) 2 or more areas—

(i) each of which is a contiguous area of 1 or more hectares; and

- (ii) that are not contiguous with each other.

*Pre-1990 forest land*

- (3) For pre-1990 forest land, other than land covered by subclause (8), **sub-area** means any relevant area—
- (a) that has the same forest type; and
- (b) that is in 1 region, if the forest type is *Pinus radiata*; and
- (c) where the trees of the forest type are the same age.

*Carbon accounting area (stock change) of post-1989 forest land*

- (4) For a carbon accounting area (stock change), **sub-area** means any relevant area within that single carbon accounting area—
- (a) that has the same forest type; and
- (b) that is in 1 region, if the forest type is *Pinus radiata* and the default tables are used; and
- (c) where the trees of the forest type are the same age; and
- (d) where, if the area contains above-ground residual wood and below-ground roots from cleared trees that are to be treated as decaying under regulation 52(f), each of the following applies:
- (i) the predominant forest species of the trees that are decaying are of the same forest type;
- (ii) the trees that are decaying are in 1 region, if the trees cleared were *Pinus radiata* and the default tables are used; and
- (iii) the trees that are decaying were the same age when cleared; and
- (iv) the trees that are decaying were cleared in the same year.

*Carbon accounting area (averaging) of post-1989 forest land*

- (5) Subclauses (6) and (7) define **sub-area** for land in a single carbon accounting area (averaging), other than land covered by subclause (11), depending on whether the calculation for the sub-area is for a day—
- (a) before the land's settled NACS day (*see* regulation 81); or
- (b) on or after the land's settled NACS day.

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**Example**

Three hectares of land in Auckland become forest land by being planted with *Pinus radiata* in 2024. The first hectare is cleared in 2039 when the trees are 15 years old. The second hectare is cleared in 2040 when the trees are 16 years old. The third hectare continues growing.

The owner submits an emissions return for the 5-year period from 2036 to 2040. The settled NACS day of—

- the first hectare is the day it was cleared in 2039 (*see* regulation 81(1)(a));

- the second and third hectares is 31 December 2039, when their trees turned 16 years old, as calculated under regulation 52(a)(i), and entered the upper age band (see regulation 81(1)(b)).

The start of the emissions return period (1 January 2036) is before the settled NACS day of all 3 hectares. So subclause (6) applies to all 3 hectares then, and they together form 1 sub-area (because they have the same forest type, aged trees, etc).

The end of the emissions return period (31 December 2040) is after the settled NACS day of all 3 hectares. So subclause (7) applies to all 3 hectares then. Only the second and third hectares together satisfy the requirements of subclause (7)(a) to (c) (particularly, have the same settled NACS age of 16 years). So those 2 hectares together form a sub-area. And the first hectare, with a different settled NACS age of 5 years, forms its own sub-area.

- 
- (6) If the calculation is for a day before the land's settled NACS day, **sub-area** means any relevant area of that land—
- (a) that has the same forest type; and
  - (b) that is in 1 region, if the forest type is *Pinus radiata* and the default tables are used; and
  - (c) where the trees of the forest type are the same age; and
  - (d) where, if the area contains above-ground residual wood and below-ground roots from cleared trees that are to be treated as decaying under regulation 52(f), each of the following applies:
    - (i) the predominant forest species of the trees that are decaying are of the same forest type;
    - (ii) the trees that are decaying are in 1 region, if the trees cleared were *Pinus radiata* and the default tables are used; and
    - (iii) the trees that are decaying were the same age when cleared; and
    - (iv) the trees that are decaying were cleared in the same year.
- (7) If the calculation is for a day on or after the land's settled NACS day, **sub-area** means any relevant area of that land—
- (a) that has the same settled forest type (see regulation 82(3)); and
  - (b) that is in 1 region, if the forest type is *Pinus radiata* and the default tables are used; and
  - (c) that has the same settled NACS age.
- P90 offsetting*
- (8) Subclause (9) defines **sub-area** for—
- (a) area 1 or area 2, for the purposes of regulation 38 (for whether the criterion in section 181B(2)(g) of the Act is satisfied on the P90 offset application date, which depends on whether the P90 offset release criteria are likely to be met on the P90 offset date):

- (b) the following (for whether the P90 offset release criterion in section 181F(1)(b) of the Act is met on the P90 offset date):
    - (i) area 1 (offset) land, for the purposes of calculating baseline carbon stock under regulation 42:
    - (ii) area 2 (forested) land or area 2 (damaged) land, for the purposes of calculating expected carbon stock under regulation 43.
  - (9) Under this subclause, **sub-area** means any relevant area—
    - (a) that has the same forest type; and
    - (b) that is in 1 region, if the forest type is *Pinus radiata*; and
    - (c) where the trees of the forest type are the same age; and
    - (d) that has the same landowners, but only for area 2, area 2 (forested) land, or area 2 (damaged) land.
- P89 offsetting*
- (10) For the calculation of the reference carbon stock of a CAA1 under regulation 99, **sub-area** has the meaning given in subclause (7).
  - (11) Subclause (12) defines **sub-area** for—
    - (a) P89 offsetting (forested) land in a single forested CAA4, for the purposes of calculating expected carbon stock under regulation 100, which affects—
      - (i) whether the criterion in section 192B(2)(g) of the Act is satisfied on the P89 offset application date (which depends on whether the P89 offset release criteria are likely to be met on the P89 offset date):
      - (ii) whether the P89 offset release criterion in section 192I(1)(b) of the Act is met on the P89 offset date:
      - (iii) for a substitution,—
        - (A) whether the criterion in section 192R(2)(c)(i) of the Act is satisfied (which depends on whether the P89 offset release criteria are likely to be met on the P89 offset date); or
        - (B) whether the criterion in section 192R(2)(c)(ii) of the Act is met on the substitution date:
    - (b) P89 offsetting (approved) land, including P89 offsetting (forested) land, in a single CAA2 for the purposes of determining its prior clearing age and NACS under regulation 101.
  - (12) Under this subclause, **sub-area** means any relevant area—
    - (a) that has the same forest type; and
    - (b) that is in 1 region, if the forest type is *Pinus radiata*; and

(c) where the trees of the forest type are the same age.

Compare: SR 2008/355 r 4

Regulation 4(4)(d): replaced, on 1 January 2026, by regulation 6(1) of the Climate Change (Forestry) Amendment Regulations 2025 (SL 2025/221).

Regulation 4(6)(d): replaced, on 1 January 2026, by regulation 6(2) of the Climate Change (Forestry) Amendment Regulations 2025 (SL 2025/221).

## **5 Modified sub-area for small areas**

*[Revoked]*

Regulation 5: revoked, on 1 January 2026, by regulation 7 of the Climate Change (Forestry) Amendment Regulations 2025 (SL 2025/221).

## **6 Meaning of tree weeds**

- (1) A forest species listed in Schedule 5 is a tree weed for the purposes of paragraph (b) of the definition of tree weed in section 4(1) of the Act.
- (2) *See also* paragraph (a) of that definition (which includes a forest species defined or designated as a pest in a pest management strategy under the Biosecurity Act 1993).

Compare: SR 2008/355 r 23

### *Transitional, savings, and related provisions*

## **7 Transitional, savings, and related provisions**

The transitional, savings, and related provisions set out in Schedule 1 have effect according to their terms.

### *Rounding rules*

## **8 Rules when rounding figures during calculations**

- (1) This regulation sets out the rules for any rounding of figures required by regulations 9 to 12.
- (2) If an area must be rounded, it is rounded in hectares to 1 decimal place (where 0.05 is rounded up).
- (3) If carbon stock, emissions, or removals must be rounded, they are rounded in tonnes to the nearest whole number (where 0.5 is rounded up).
- (4) If units must be rounded, they are rounded to the nearest whole number (where 0.5 is rounded up).

Compare: SR 2008/355 r 5

## **9 Rounding when calculating final carbon stock or emissions for only 1 date**

- (1) Subclauses (2) and (3) set out the only rounding done if any carbon stock or emissions are calculated under these regulations or the Act—
  - (a) for only 1 date; and

- (b) not as part of calculating emissions or removals from the carbon stock change between 2 dates.

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**Examples**

Any emissions calculated under regulation 23 (for deforestation of pre-1990 forest land).

A baseline carbon stock calculated under regulation 42 and section 181F(2) of the Act (for P90 offsetting).

An expected carbon stock calculated under regulation 43 and section 181F(4) of the Act (for P90 offsetting).

A reference carbon stock calculated under regulation 99 and section 192A(2)(e)(i) of the Act (for P89 offsetting).

An expected carbon stock calculated under regulation 100 and section 192I(2) of the Act (for P89 offsetting).

- 
- (2) If the calculation of the carbon stock or emissions for a sub-area uses the area of the sub-area as a variable, the area must be rounded before the calculation is done (for example, before calculating carbon stock under regulation 51(2) when determining the NACS under regulation 79(4) for only a single date).
- (3) The total carbon stock or emissions must be rounded after their final calculation (for example, after the calculation of total emissions under regulation 23(3) or baseline carbon stock under regulation 42(2)(b)).

**10 Rounding when calculating emissions or removals based on carbon stock change between 2 dates**

- (1) Subclauses (2) and (3) set out the only rounding done if emissions or removals are calculated under these regulations or the Act by calculating the carbon stock change between 2 dates.

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**Examples**

Any emissions or removals calculated under regulation 50 (for a carbon accounting area (stock change)).

Any emissions or removals calculated under regulation 87 (for a carbon accounting area (averaging)).

- 
- (2) If the calculation of the carbon stock of a sub-area uses the area of the sub-area as a variable, the area must be rounded before the calculation is done.
- (3) The emissions or removals must be rounded after their final calculation (for example, after the calculation of c under regulation 50(2) or 87(2)).

**11 Rounding when calculating units to be surrendered**

*Calculating units to be surrendered (for changes in activity)*

- (1) Subclauses (2) to (4) set out the only rounding done if the number of units to be surrendered is calculated under section 189E, 189F, or 189G of the Act.
- (2) The area that is variable a must be rounded before the calculation is done.

- (3) Regulation 9(3) applies to the calculation, under regulations 91(2) and 92(2), of the determined carbon stock and nominal average carbon stock that are variables d and n in section 189E(2), 189F(2), or 189G(2).
- (4) The number of units to be surrendered must be rounded after it is calculated.  
*Calculating units to be surrendered (for P89 offsetting)*
- (5) Subclauses (6) and (7) set out the only rounding done if the number of units to be surrendered ( $s_a$ ) is calculated under section 192K(4) of the Act.
- (6) The areas that are variables c and d in the calculation must be rounded before the number of units to be surrendered is calculated.
- (7) The number of units to be surrendered must be rounded after it is calculated.

## 12 Rounding when calculating other things

### *Calculating deemed value of forest on clear-felled land*

- (1) Subclause (2) sets out the only rounding done if the deemed value is calculated under regulation 77, for the purposes of section 190E(4)(a) of the Act.
- (2) Regulation 9(3) applies to the calculation of the carbon stock that is variable s in regulation 77.

### *Calculating reduced area and reduced reference carbon stock (for P89 offsetting)*

- (3) Subclauses (4) to (7) set out the only rounding done if a reduced area or reduced reference carbon stock is calculated under section 192I(4) or (5) of the Act.
- (4) The areas that are variables a, j, and k must be rounded before each calculation is done.
- (5) The reduced area must be rounded after it is calculated.
- (6) Regulation 9 applies to the calculation of the reference carbon stock that is variable c in section 192I(5), before the reduced reference carbon stock is calculated.
- (7) The reduced reference carbon stock must be rounded after it is calculated.

### *Calculating carbon stock averages*

- (8) Subclauses (9) and (10) set out the only rounding done if—
  - (a) the pre-event carbon stock rate is calculated under regulation 106 (and section 193 of the Act); or
  - (b) the carbon stock for carbon recovery is calculated under regulation 110 (and section 193M of the Act).
- (9) Regulation 9 applies to the calculation of the total carbon stock (from all sub-areas) that is variable c in regulation 106(2) or 110(2), before c is divided by the area.

- (10) The area that is variable *a* in the calculation must be rounded before the total carbon stock is divided by it.

*Mapping information included with document*

**13 Mapping information**

If these regulations require a document to be submitted with geospatial mapping information about an area of land, the information—

- (a) must include the spatial extent of the area of land determined in accordance with guidelines or standards issued under regulation 14(2); and
- (b) must be provided in the format prescribed by the EPA under section 90 of the Act.

Compare: SR 2008/355 r 6

*Guidelines and standards*

**14 EPA may issue guidelines or standards**

- (1) The EPA may issue guidelines or standards in relation to—
  - (a) the data or other information that must be collected under these regulations in respect of an activity; and
  - (b) the mechanism or method by which the data or information must be collected.
- (2) The EPA may issue guidelines or standards in relation to the method and format for determining the spatial extent of an area of forest land.
- (3) The EPA may amend or revoke a guideline or standard.
- (4) A participant who complies with a guideline or standard is to be treated as complying with the requirements of these regulations to which the guideline or standard relates.
- (4A) This regulation does not affect the application of regulations 49A to 49D.
- (5) Guidelines or standards issued under this regulation are secondary legislation (*see* Part 3 of the Legislation Act 2019 for publication requirements).

Compare: SR 2008/355 r 7

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**Legislation Act 2019 requirements for secondary legislation made under this regulation**

<b>Publication</b>	The maker must publish it in accordance with the Legislation (Publication) Regulations 2021	LA19 s 74(1)(aa)
<b>Presentation</b>	The Minister must present it to the House of Representatives	LA19 s 114
<b>Disallowance</b>	It may be disallowed by the House of Representatives	LA19 ss 115, 116

*This note is not part of the secondary legislation.*

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Regulation 14(4A): inserted, on 31 October 2025, by regulation 4 of the Climate Change (Forestry) Amendment Regulations (No 2) 2025 (SL 2025/230).

*Fees, charges, and costs*

**15 Fees and charges**

- (1) A fee or charge is payable to the EPA for the matter to which it relates.
- (2) The amount of a fee or charge is exclusive of any goods and services tax payable under the Goods and Services Tax Act 1985.
- (3) The fee or charge is payable to the EPA—
  - (a) when a person is making the application or request, giving the notice, or submitting the emissions return to which it relates; or
  - (b) in any other case, by the deadline specified in an invoice issued by or on behalf of the EPA.
- (4) However, the EPA may approve other arrangements for paying the fee or charge.
- (5) In this regulation,—

**charge** means a charge specified in Schedule 6 or calculated under regulation 15A or 15B

**fee** means a fee specified in Schedule 6.

Compare: SR 2008/355 r 8

Regulation 15(1): amended, on 19 October 2023, by regulation 4(1) of the Climate Change (Forestry) Amendment Regulations 2023 (SL 2023/264).

Regulation 15(2): amended, on 19 October 2023, by regulation 4(2) of the Climate Change (Forestry) Amendment Regulations 2023 (SL 2023/264).

Regulation 15(3)(a): amended, on 12 January 2023, by regulation 4 of the Climate Change (Forestry) Amendment Regulations 2022 (SL 2022/336).

Regulation 15(5): inserted, on 19 October 2023, by regulation 4(3) of the Climate Change (Forestry) Amendment Regulations 2023 (SL 2023/264).

**15A Annual charges payable by participants in standard forestry removal activities or permanent forestry removal activities**

- (1) A charge (an **annual charge**) is payable for a financial year by a person—
  - (a) who is registered under section 57 of the Act as a participant in standard forestry removal activities or permanent forestry removal activities in respect of post-1989 forest land; and
  - (b) for whom that registration is in effect at 12.01 am on 1 July of the financial year.
- (2) The annual charge—
  - (a) is payable for all of the relevant carbon accounting areas in respect of which the person is a participant; and
  - (b) excludes any carbon accounting areas that are exempted under regulation 15C.

- (3) The EPA must calculate the amount of the annual charge by multiplying the total number of hectares of the area in respect of which the charge is payable by \$14.90. The amount must be rounded to the nearest cent.
- (4) The EPA must calculate the amount of the annual charge—
  - (a) as soon as practicable after 30 June of the immediately preceding financial year; but
  - (b) if any relevant carbon accounting area in respect of which the person is a participant is constituted within 20 working days before 1 July of the new financial year, no earlier than 20 working days after the constitution date.
- (5) The EPA must notify the participant of the amount of the annual charge and the due date for payment.
- (6) Subclause (7) applies, if before 1 July of the financial year,—
  - (a) the EPA receives a notice from a transferor under section 187(4) of the Act of a transmission of interest in respect of some or all of the land in a carbon accounting area for which the annual charge is payable; and
  - (b) the EPA does not record the effects of section 187A of the Act that arise from the transmission.
- (7) The annual charge that is payable in respect of the carbon accounting area that is the subject of the transmission must be paid by the transferee as if they were a person described in subclause (1).
- (8) In this regulation and regulations 15B and 15C, **relevant carbon accounting area** means a carbon accounting area in respect of standard forestry removal activities or permanent forestry removal activities in respect of post-1989 forest land.

Regulation 15A: inserted, on 19 October 2023, by regulation 5 of the Climate Change (Forestry) Amendment Regulations 2023 (SL 2023/264).

Regulation 15A(3): amended, on 16 January 2025, by regulation 4 of the Climate Change (Forestry) Amendment Regulations (No 2) 2024 (SL 2024/271).

### **15B Part-charges payable by participants**

- (1) A part-charge is payable for a financial year by a person described in regulation 15A(1) in relation to any relevant carbon accounting area in respect of which the person is a participant—
  - (a) that is constituted after 12.01 am on 1 July of the financial year—
    - (i) by the person's registration taking effect under section 57(6) of the Act; or
    - (ii) by being added under section 182C(3) of the Act; or
  - (b) that is—
    - (i) constituted as a result of a review of or appeal against a decision under any of sections 144 to 146 of the Act; and

- (ii) included in the participant's records (after being updated by the EPA) after 12.01 am on 1 July of the financial year.
- (2) The part-charge—
- (a) is payable for all of the relevant carbon accounting areas in respect of which the person is a participant as described in subclause (1)(a) or (b); but
- (b) excludes any carbon accounting areas to which an exemption under regulation 15C applies.
- (3) The EPA must calculate the amount of the part-charge payable on a pro-rata basis in accordance with the following formula and rounded to the nearest cent:
- $$a \times b \times c$$
- where—
- a is the total number of hectares of the area in respect of which the charge is payable
- b is \$14.90
- c is the amount arrived at by dividing the remaining number of days in the financial year by 365.
- (4) The EPA must calculate the amount of the part-charge—
- (a) as soon as practicable after it gives notice to the person in accordance with the Act of the matters referred to in subclause (1)(a)(i) or (ii) or (b); but
- (b) no earlier than 20 working days after the notice has been given.
- (5) The EPA must notify the participant of the amount of the part-charge and the due date for payment.
- (6) In this regulation, **remaining number of days** means the number of days remaining in the financial year after the date on which the carbon accounting area is—
- (a) constituted as described in subclause (1)(a); or
- (b) included in the participant's records as described in subclause (1)(b)(ii).

Regulation 15B: inserted, on 19 October 2023, by regulation 5 of the Climate Change (Forestry) Amendment Regulations 2023 (SL 2023/264).

Regulation 15B(3) formula item b: amended, on 16 January 2025, by regulation 5 of the Climate Change (Forestry) Amendment Regulations (No 2) 2024 (SL 2024/271).

### 15C Exemptions from charges

- (1) A person described in regulation 15A(1) (including by virtue of regulation 15A(7)) is eligible for an exemption from a requirement to pay an annual charge or a part-charge in relation to a relevant carbon accounting area if, at the beginning of the period for which the charge is payable,—
- (a) all the sub-areas of the carbon accounting area—

- (i) are of the kind described in regulation 4(4) or 4(6); and
    - (ii) have the forest type *indigenous*; and
  - (b) the trees of that forest type are less than 6 years of age.
- (2) A person who is eligible for an exemption from a requirement to pay an annual charge may claim the exemption,—
- (a) for the financial year ending 30 June 2025, by notifying the EPA of their eligibility no later than 14 February 2025:
  - (b) for each subsequent financial year,—
    - (i) by notifying the EPA of their eligibility before 1 July of the financial year; or
    - (ii) if the carbon accounting area is constituted within 20 working days before 1 July of that year, by notifying the EPA of their eligibility no later than 20 working days after the constitution date.
- (3) A person who is eligible for an exemption from a requirement to pay a part-charge may claim the exemption by notifying the EPA of their eligibility after the EPA has given notice to the person of the matters referred to in regulation 15B(1)(a)(i) or (ii) or (b) as follows:
- (a) for the financial year ending 30 June 2025,—
    - (i) in relation to a notice given by the EPA before 16 January 2025, by the eligible person notifying the EPA no later than 14 February 2025:
    - (ii) in relation to a notice given by the EPA on or after 16 January 2025, by the eligible person notifying the EPA within 20 working days after the EPA has given notice:
  - (b) for each subsequent financial year, by the eligible person notifying the EPA within 20 working days after the EPA has given notice.
- (4) The EPA must grant an exemption under this regulation unless it is satisfied that the person is not eligible for the exemption, in which case the EPA must provide written reasons.

Regulation 15C: inserted, on 19 October 2023, by regulation 5 of the Climate Change (Forestry) Amendment Regulations 2023 (SL 2023/264).

Regulation 15C(2): replaced, on 16 January 2025, by regulation 6(1) of the Climate Change (Forestry) Amendment Regulations (No 2) 2024 (SL 2024/271).

Regulation 15C(3): replaced, on 16 January 2025, by regulation 6(2) of the Climate Change (Forestry) Amendment Regulations (No 2) 2024 (SL 2024/271).

## 16 Waivers and refunds for fees and charges

- (1) The EPA may, in whole or in part, waive or refund the payment of any fee or charge payable under these regulations if the EPA is satisfied that—

- (a) the services performed do not justify the payment or the payment in full;  
or
  - (b) the waiver or refund is reasonable in the circumstances.
- (2) An instrument granting a waiver or refund must specify the reason for the waiver or refund.
- (3) The instrument—
- (a) is secondary legislation (*see* Part 3 of the Legislation Act 2019 for publication requirements), unless paragraph (b) applies; or
  - (b) must be in writing if it applies only to 1 or more named persons.

Compare: SR 2008/355 r 8A

### **17 Hourly rate costs**

- (1) Costs specified in these regulations as payable at an hourly rate must be calculated by—
- (a) adding together the total number of 15-minute units spent by the person carrying out the function (including travel and waiting in respect of the function); and
  - (b) multiplying the total number of units by 25% of the applicable hourly rate.
- (2) To avoid doubt, a minimum charge of 25% of the hourly rate is payable if the time spent by the person carrying out the function is 15 minutes or less.
- (3) For the purposes of this regulation, **15-minute unit** means—
- (a) a period of 15 minutes;
  - (b) any remainder produced by dividing the total time spent carrying out the function by 15 minutes.

Compare: SR 2008/355 r 9

### *Emissions rulings*

### **18 Other matters subject to emissions rulings**

- (1) This regulation prescribes other matters for which a person may apply to the EPA for an emissions ruling, for the purposes of section 107(1)(d) of the Act.
- (2) The other matters are the following:
- (a) whether any forest land has a first rotation forest or a subsequent rotation forest;
  - (b) the event date of an adverse event (for temporary adverse event land) under section 193 of the Act.

*Notification of status of forest land***19 Notices about status of forest land**

- (1) The EPA must give notice under section 195(1) of the Act for any land that the EPA is satisfied is a type of land described in subclause (2), including where the type of land has changed.
- (2) The types of land are—
  - (a) the following types in respect of which a person is registered as a participant:
    - (i) pre-1990 forest land under the Act;
    - (ii) P90 offsetting land under the Act;
    - (iii) post-1989 forest land under the Act (other than land covered by paragraph (b));
  - (b) post-1989 forest land for which a person is registered as a participant in permanent forestry under the Act;
  - (c) land that the EPA has declared to be exempt land under the Act.
- (3) The notice must—
  - (a) specify the details of the land that are required for the notice to be recorded in a record of title, court record, or deeds index (a **record**) under section 195(3) of the Act; and
  - (b) state—
    - (i) that the land is the relevant type of land specified in subclause (2); and
    - (ii) if the land is only part of the land in a record, that the notice applies only to that part; and
    - (iii) for land other than land that the EPA has declared to be exempt land, that there may be obligations under the Act that apply to the land; and
    - (iv) for post-1989 forest land (including land for which a person is registered as a participant in permanent forestry), that a transmission of interest under section 187 of the Act may require a notice of the transmission (including an emissions return) under the Act.

Compare: SR 2008/355 r 10

**20 Cancellation of notices about status of forest land**

- (1) This regulation applies if—
  - (a) a notice is recorded under section 195(3) of the Act for any land in a record or records defined by regulation 19(3)(a) (the **relevant land**); and

- (b) the EPA is satisfied that the relevant land is no longer the type of land recorded in the notice, and has not changed to another type of land described in regulation 19(2).
- (2) The EPA must give notice to whichever Registrar or Registrars are responsible for the record or records (the **relevant Registrars**).
- (3) The notice must—
  - (a) specify the details of the relevant land by reference to the record or records; and
  - (b) ask the relevant Registrars to cancel the notice in respect of the relevant land; and
  - (c) if the relevant land is only part of the land in a record, state that the cancellation applies only to that part.

Compare: SR 2008/355 r 12

*Regulations revoked*

**21 Regulations revoked**

The Climate Change (Forestry Sector) Regulations 2008 (SR 2008/355) are revoked.

**Part 2**  
**Pre-1990 forest land**

Subpart 1—Deforestation

**22 Collection of information by pre-1990 forest land participants**

- (1) A pre-1990 forest land participant must collect the following information in relation to any pre-1990 forest land, other than exempt land, from which trees are cleared as part of deforestation by the participant in a year:
  - (a) the area (in hectares) of the land from which trees are cleared; and
  - (b) in relation to each hectare of cleared land,—
    - (i) the forest type cleared; and
    - (ii) if the forest type is *Pinus radiata*, the region or regions in which the land is located; and
    - (iii) the age of the trees of the forest type cleared.
- (2) The rules specified in regulation 24 apply for the purposes of subclause (1)(b).
- (3) However, if a person becomes a pre-1990 forest land participant in a year due to the operation of—
  - (a) section 179 of the Act, the information that must be collected by the participant under subclause (1) must relate to the trees cleared from the

land 4 years, 10 years, or 20 years earlier (as relevant), whether or not those trees were cleared by the participant; and

- (b) section 180A(4) of the Act, the information that must be collected under subclause (1) must relate to the trees cleared from the land before the land was transferred to the participant, or control of the land reverted to the participant after the end of the forestry right, Crown forest licence, lease, or other agreement that related to the land.

Compare: SR 2008/355 r 14

### 23 Method of calculating emissions for deforestation of pre-1990 forest land

- (1) A pre-1990 forest land participant must calculate the emissions from each sub-area of pre-1990 forest land deforested by the participant in an emissions return period ( $e$ , in tonnes) as follows:

$$e = a \times v$$

where—

- $a$  is the area of land in the sub-area (in hectares)
- $v$  is the value for carbon stock per hectare from the P90 table (in tonnes/hectare) that reflects—
- (a) the forest type cleared from the sub-area; and
- (b) if the forest type is *Pinus radiata*, the region in which the sub-area is located; and
- (c) the age of the trees of the forest type cleared.
- (2) Application of the P90 table is subject to—
- (a) the rules in regulation 24; and
- (b) section 180H of the Act, which provides special rules where the trees cleared from pre-1990 forest land are 8 years old or younger.
- (3) An emissions return submitted by a pre-1990 forest land participant must record the participant's total emissions from deforestation for the emissions return period determined by adding together the emissions from each sub-area, as calculated under subclause (1).

Compare: SR 2008/355 r 15

### 24 Rules that apply when using tables to calculate emissions

The following rules apply when using the P90 table to calculate emissions under regulation 23:

- (a) the age of a tree is the number of years from the year of planting or regeneration of the tree in its final location to the year of clearing

of the tree, no matter when in the relevant year the tree was planted, regenerated, or cleared:

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**Example**

A tree is planted at any time in 1985 and felled at any time during 2011. For the purposes of applying the P90 table, the tree is 26 years old.

The tree spent a period in a nursery (starting in 1984) before being planted in its final location in 1985. The period in the nursery is not relevant to the calculation.

- 
- (b) if a tree regenerates on land from which a forest species was cleared immediately before the regeneration, the tree is to be treated for the purposes of paragraph (a) as having regenerated in the year following the year in which the forest species was cleared:

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**Example**

An area of forest land contains regenerating Douglas fir. The Douglas fir was last harvested from the land in 2008. For the purposes of determining the age of the trees under paragraph (a), the current Douglas fir is treated as having regenerated in 2009.

- 
- (c) the forest type of a hectare of forest land is—
- (i) *Pinus radiata* if the predominant forest species on the land is *Pinus radiata*; or
  - (ii) Douglas fir if the predominant forest species on the land is Douglas fir; or
  - (iii) exotic softwoods if the predominant forest species on the land is or are exotic softwoods; or
  - (iv) exotic hardwoods if the predominant forest species on the land is or are exotic hardwoods; or
  - (v) indigenous forest if the predominant forest species on the land is or are indigenous:
- (d) if trees cleared from land are older than the last age in the table for that forest type, the age for those trees is the last age in the table:

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**Example**

An area of forest land is cleared of 58-year-old exotic softwoods. The figure for carbon stock per hectare for 50-year-old trees (the last age in table 2 in Schedule 3) is to be used.

- 
- (e) if a hectare of forest land has a predominant forest species with trees of mixed ages, the age of all of those trees in the hectare—
- (i) is the age of the oldest of those trees; but
  - (ii) if the predominant forest species is regenerating indigenous forest species, is calculated from when the first of the indigenous forest

species in that hectare started regenerating after the change in land management that initiated the conversion of the hectare to forest land (from land that was not forest land).

Compare: SR 2008/355 r 16

## **25 Emissions returns for deforestation of pre-1990 forest land**

An emissions return of a pre-1990 forest land participant must be accompanied by the following information in respect of each area of pre-1990 forest land, other than exempt land, deforested by the participant in the emissions return period:

- (a) its legal description; and
- (b) if relevant, the record of title reference or references or Māori Land Court records that pertain to the area; and
- (c) geospatial mapping information.

Compare: SR 2008/355 r 17

## **Subpart 2—Declarations of exempt land**

### *Exemptions for certain land of less than 50 hectares*

## **26 Applications for exemptions for certain land of less than 50 hectares**

An application for a declaration that pre-1990 forest land is exempt land under section 180B or 180D of the Act must be accompanied by geospatial mapping information about the area of land in respect of which the exemption is sought.

### *Exemptions for land with tree weeds*

## **27 Application may be made for any type of tree weed**

An application may be made under section 180E of the Act in respect of any type of tree weed.

Compare: SR 2008/355 r 23A

## **28 Applications for declarations of exempt land**

An application under section 180E of the Act for a declaration that pre-1990 forest land specified in the application is exempt land must be accompanied by the following information:

- (a) the name and contact details of the applicant; and
- (b) documentation to establish the legal interest of the applicant in the pre-1990 forest land, including,—
  - (i) if the applicant is the landowner,—
    - (A) a copy of the record of title for the pre-1990 forest land; or

- (B) if there is no record of title for the pre-1990 forest land, documentation that gives evidence of the applicant's interest in that land, such as the relevant Māori Land Court records; or
- (ii) if the applicant is a third party for the purpose of section 180 of the Act, further documentation to verify the applicant's status as an eligible third party; and
- (c) the name and contact details of a person who is able to grant access to the pre-1990 forest land for the purpose of determining any matter relevant to the application; and
- (d) a declaration that, in relation to the pre-1990 forest land, the applicant has not applied for, or been granted, a declaration that the pre-1990 forest land is exempt land under section 180B or 180D of the Act; and
- (e) a declaration that all the information provided with the application is true and accurate to the best of the applicant's knowledge and belief.

Compare: SR 2008/355 r 24

## **29 Further information required in relation to application**

- (1) An application made under section 180E of the Act must, in relation to the pre-1990 forest land specified in the application, include the following information:
  - (a) the tree weed species to which the application relates;
  - (b) the legal description of the land;
  - (c) whether the tree weeds are growing on the land, or were cleared from the land as part of the deforestation process on or after 1 January 2008;
  - (d) the total area (in hectares) of the land;
  - (e) geospatial mapping information about the land;
  - (f) any relevant characteristics in relation to the risk of seed dispersal, including—
    - (i) the topography and slope of the land;
    - (ii) the direction of the prevailing wind and the land's exposure to wind;
    - (iii) the use of any other land within 2 kilometres of the boundary of the land;
    - (iv) any areas of value on that other land (*see also* regulation 31 for protected areas);
  - (g) any information that affects whether the application should be given priority under regulation 34 (and is not already required by regulation 30 or 31).

- (2) An applicant may include any other relevant information that they think the EPA should take into account in determining the application.
- (3) In this regulation, **area of value** includes an area with natural, landscape, cultural, historical, economic, or recreational values.

Compare: SR 2008/355 r 25

### **30 Information required in relation to land under protection or control**

- (1) This regulation applies if any part of the pre-1990 forest land specified in the application is within an area for which there is—
  - (a) a pest management plan; or
  - (b) a plan, policy, standard, or other document relating to the management of tree weeds prepared under any legislation.
- (2) The application must include the name of the plan, policy, standard, or other document.

Compare: SR 2008/355 r 26

### **31 Information required in relation to land within or near protected area**

- (1) This regulation applies if an applicant knows that any part of the pre-1990 forest land specified in the application—
  - (a) is within a protected area; or
  - (b) is within 2 kilometres of a protected area.
- (2) The application must include the name of the protected area and the statutory basis for its protection.
- (3) In this regulation, **protected area** means an area where the natural, cultural, or historic values of the area are protected under any legislation.

Compare: SR 2008/355 r 27

### **32 Other documentation to be included with application**

If a notice of any kind has been issued, or any other action taken, under any legislation against the applicant or any other person to require clearance of tree weeds on the pre-1990 forest land specified in the application, a copy of the notice or other documentation must be included with the application.

Compare: SR 2008/355 r 28

### **33 Criteria when EPA considers applications**

- (1) The EPA must consider an application made under section 180E of the Act against the criteria in this regulation, in relation to the pre-1990 forest land specified in the application.
- (2) The criteria are—
  - (a) the risk of seed dispersal from the pre-1990 forest land because of—

- (i) the characteristics of the land, such as its topography, slope, and exposure to wind, and the direction of the prevailing wind; and
- (ii) the characteristics of the species of tree weed; and
- (b) the effects that the seed dispersal may have on any other land within 2 kilometres of the boundary of the pre-1990 forest land, in light of—
  - (i) the use of that other land; and
  - (ii) whether that other land contains—
    - (A) a protected area, as defined by regulation 31(3); or
    - (B) any other area of value, as defined by regulation 29(3).

Compare: SR 2008/355 r 29

### **34 Priorities when EPA considers applications**

The EPA must consider giving priority to an application made under section 180E of the Act that—

- (a) is for pre-1990 forest land covered by—
  - (i) a relevant pest management plan; or
  - (ii) a private or council-designed tree weed management plan; or
- (b) involves a tree weed management programme of central government; or
- (c) actively involves community groups in tree weed management; or
- (d) includes evidence of future funding under a long-term plan under the Local Government Act 2002; or
- (e) is for pre-1990 forest land that has already been cleared but not deforested.

Compare: SR 2008/355 r 30

### **35 Requirements or conditions that EPA may impose**

- (1) This regulation applies, for the purposes of section 180E(3)(b)(ii) of the Act, if the EPA declares a person's land to be exempt land under section 180E of the Act.
- (2) The EPA may impose a condition that, if the relevant tree weeds are not cleared from the exempt land by a specified date no later than the fifth anniversary of the declaration, the EPA may declare that the exemption ceases under section 180E(4) of the Act.

## Subpart 3—P90 offsetting

### **36 Interpretation**

- (1) In this subpart, **area 1** and **area 2** have the meanings given by section 181A(2) of the Act.

- (2) Any other term used but not defined in this subpart has the meaning given by section 181 of the Act.

### **37 Collection of information**

- (1) The owners of the following land must collect information about the land in accordance with regulation 22(1) and (2):
- (a) area 1, for the purposes of regulation 38:
  - (b) area 1 (offset) land, for the purposes of regulation 42.
- (2) The owners of the following land must collect the information specified in subclause (3) about the land:
- (a) area 2, for the purposes of regulation 38:
  - (b) area 2 (forested) land, for the purposes of regulation 43:
  - (c) area 2 (damaged) land, for the purposes of regulation 43.
- (3) The information is the area (in hectares) of each forest type in the area and, in relation to each hectare of that forest type,—
- (a) the forest type; and
  - (b) if the forest type is *Pinus radiata*, the region or regions in which the land is located; and
  - (c) the age of the trees of the forest type; and
  - (d) the landowners.
- (4) The information must be collected to the extent that—
- (a) these regulations require an area's sub-areas to be defined; and
  - (b) the information is required to define the sub-areas.

### **38 Making P90 offset applications**

- (1) A P90 offset application must include the information required by this regulation, for the purposes of—
- (a) section 181A(2)(c) and (4)(b)(iii) of the Act; and
  - (b) providing evidence to establish that the criteria in section 181B(2) of the Act are met on the P90 offset application date.
- (2) The information is as follows:
- (a) the information required to define area 1 and area 2, including their location and size:
  - (b) the information described by regulation 37 to define each sub-area of—
    - (i) area 1 as at the baseline date; and
    - (ii) area 2 as expected on the required equivalence date, based on the best information available on the P90 offset application date, such as information about—

- (A) the forest type and age of existing trees that are expected to be retained; and
  - (B) the forest type and age of new trees that are expected to be planted; and
  - (C) the size of each area of trees:
- (c) geospatial mapping information about area 1, area 2, and each sub-area described in paragraph (b):
  - (d) the calculation of the baseline carbon stock of area 1, as if it were area 1 (offset) land, as determined in accordance with regulation 42:
  - (e) the calculation of the expected carbon stock of area 2, as if it were area 2 (forested) land, as determined in accordance with regulation 43.

### 39 Re-use periods of excess land for P90 offset applications

- (1) This regulation relates to area 2 (excess) land or P89 offsetting (excess) land (the **excess land**), being a type of land that—
  - (a) may be included in area 2 for a P90 offset application; and
  - (b) derives from an earlier P90 offset application or P89 offset application.
- (2) For the purposes of section 181B(2)(b)(iii) or (iv) of the Act, the re-use period for the excess land expires—
  - (a) at the end of the second anniversary of—
    - (i) the P90 offset date under the P90 offset application that related to the area 2 (excess) land; or
    - (ii) the P89 offset date under the P89 offset application that related to the P89 offsetting (excess) land; or
  - (b) if the excess land is cleared before then, when it is cleared.
- (3) In this regulation, **P89 offset application** and **P89 offsetting (excess) land** have the meanings given in section 192 of the Act.

### 40 Giving P90 release criteria notice

A P90 release criteria notice must, for the purposes of section 181G(3)(d) and (5)(d)(iii) of the Act, include the following further information:

- (a) the information described by regulation 37 to define each sub-area of—
  - (i) the area 1 (offset) land as at the baseline date; and
  - (ii) the following, as expected at the required equivalence date, based on the best information available when the P90 release criteria notice is given:
    - (A) the area 2 (forested) land (including any additional land under regulation 41):
    - (B) the area 2 (damaged) land, if any:

- (b) information such as the following to satisfy paragraph (a) for any sub-area:
  - (i) the forest type and age of existing trees that are expected to be retained; and
  - (ii) the forest type and age of new trees that are expected to be planted; and
  - (iii) the size of each area of trees:
- (c) geospatial mapping information about the following, and each of their sub-areas, as described in paragraph (a):
  - (i) the area 1 (offset) land:
  - (ii) the area 2 (forested) land (including any additional land under regulation 41):
  - (iii) the area 2 (damaged) land, if any:
- (d) the calculation of the baseline carbon stock of the area 1 (offset) land, as determined in accordance with regulation 42:
- (e) the calculation of the expected carbon stock of each of the following, as determined in accordance with regulation 43:
  - (i) the area 2 (forested) land (including any additional land under regulation 41):
  - (ii) the area 2 (damaged) land, if any.

#### **41 Making applications for additional land**

- (1) An application under section 181H of the Act (for adding area 2 (approved) land) must include the information required by this regulation, for the purposes of—
  - (a) section 181H(2)(c)(iii); and
  - (b) providing evidence to establish that the criteria in section 181I(2) of the Act are met.
- (2) The information is as follows:
  - (a) the information required to define the land (**additional land**) proposed to be added to the area 2 (approved) land, including its location and size:
  - (b) geospatial mapping information about the additional land.

#### **42 Determining baseline carbon stock**

- (1) The baseline carbon stock of area 1 (offset) land is determined in accordance with this regulation, for the purposes of section 181F(2) of the Act.
- (2) The baseline carbon stock is determined by—
  - (a) calculating the emissions (e, in tonnes) from each sub-area of the area 1 (offset) land in accordance with regulation 23(1) and (2); and

- (b) adding together the emissions from the sub-areas.
- (3) For the purposes of this regulation,—
- (a) regulations 22(1) and (2) and 23(1) and (2) apply as if the owner (as participant) deforested the land by clearing the trees on the baseline date; and
- (b) to avoid doubt, the information to define the land’s sub-areas, and the calculations, must relate to the land as at the baseline date.

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**Example**

The owner of pre-1990 forest land with 100 hectares of 24-year-old *Pinus radiata* in Auckland decides to deforest the land and plant a *Pinus radiata* forest in the Bay of Plenty as offsetting land.

If the baseline date is when the trees are 24 years old, and all of the land in Auckland becomes area 1 (offset) land in a single sub-area, the baseline carbon stock is—

- 100 hectares (the area):
- × 696 tonnes/hectare (the value from table 1 in Schedule 3 for the *Pinus radiata* trees in Auckland aged 24 years):
- = 69,600 tonnes.

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**43 Determining expected carbon stock**

- (1) The expected carbon stock of area 2 (forested) land or of area 2 (damaged) land (the **relevant land**) is determined in accordance with this regulation, for the purposes of section 181F(4) of the Act.
- (2) The expected carbon stock of the relevant land is determined by—
- (a) calculating the carbon stock (**c**, in tonnes) of each sub-area of the relevant land in accordance with subclause (4); and
- (b) adding together the carbon stock of the sub-areas.
- (3) For area 2 (damaged) land, the information and calculations required by this regulation must be based on the trees that were on the land immediately before the natural event that permanently prevented establishing a forest on it.
- (4) The carbon stock of a sub-area (**c**) is calculated as follows:

$$c = a \times v$$

where—

- a is the area of land in the sub-area (in hectares)
- v is the value for carbon stock per hectare from the P90 table (in tonnes/hectare) that reflects—
- (a) the forest type of the sub-area; and
- (b) if the forest type is *Pinus radiata*, the region in which the sub-area is located; and

- (c) the age that the trees of the forest type would be on the required equivalence date.

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#### Example

In the example in regulation 42, the area 2 (forested) land ends up with an area of 100 hectares in a single sub-area. This satisfies the P90 offset release criterion about relative areas in section 181F(1)(a) of the Act.

The expected carbon stock of that relevant land is—

- 100 hectares (the area):
- × 709 tonnes/hectare (the value from table 1 in Schedule 3 for *Pinus radiata* trees in the Bay of Plenty aged 28 years, which is their age on the required equivalence date after the usual rotation period for the *Pinus radiata* trees in Auckland):
- = 70,900 tonnes.

This satisfies the P90 offset release criterion in section 181F(1)(b) of the Act because 70,900 tonnes, the expected carbon stock of the area 2 (forested) land (even without any area 2 (damaged) land), is greater than 69,600 tonnes, the baseline carbon stock of the area 1 (offset) land.

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#### 44 Usual rotation period for forest species

- (1) This regulation specifies the usual rotation period for the forest species that were on area 1 (approved) land on the baseline date, for the purposes of section 181F(6)(b) of the Act.
- (2) If all of the land's sub-areas had the same forest type, the usual rotation period is the period specified in the second column of the table in subclause (4) for that forest type.
- (3) If any of the land's sub-areas had different forest types, the usual rotation period (which applies for all of that land and its forest species) is the shortest period specified in the second column of the table for any of those forest types.
- (4) The table is as follows:

Forest type	Period (years)
<i>Pinus radiata</i>	28
Douglas fir	47
Exotic softwoods	40
Exotic hardwoods	21
Indigenous forest	50

Compare: SR 2008/355 r 15B

#### 45 Emissions returns for clearing or deforestation of P90 offsetting land

- (1) This regulation applies to an emissions return relating to P90 offsetting land (for deforesting), whether the emissions return is required by—
  - (a) section 181R(1)(b)(ii) of the Act for a clearing that is deemed deforestation; or

- (b) section 181S(1)(b)(i) of the Act for deforestation.
- (2) The emissions return must be accompanied by the following information in respect of each area of affected land (as defined by section 181Q(1)(c) of the Act) that it covers:
  - (a) its legal description; and
  - (b) if relevant, the record of title reference or references or Māori Land Court records that pertain to the area; and
  - (c) geospatial mapping information.

Compare: SR 2008/355 r 17

### **Part 3**

#### **Post-1989 forest land**

##### **Subpart 1—Applications and notices about registration as participant in standard or permanent forestry**

#### **46 Application to add carbon accounting areas**

- (1) This regulation applies to an application under section 182C(3) of the Act (to add any carbon accounting area to the post-1989 forest land in respect of which a person is recorded as a participant).
- (2) The application must be accompanied by the following information, for the purposes of section 182C(4)(b):
  - (a) definitions of the carbon accounting area or areas:
  - (b) a declaration, in the prescribed form, as to the matters set out in section 182C(1)(c) (which relate to compliance with the Resource Management Act 1991 and any pest management plan under the Biosecurity Act 1993):
  - (c) if section 182A(1)(a)(ii) or (b)(ii) of the Act applies (because of section 182C(5)(a)(i)), the written agreement described in that subparagraph:
  - (d) evidence—
    - (i) of whether the forest species on the land is predominantly naturally regenerated tree weeds and, if it is, that the risk of tree weed spread from the land is low; and
    - (ii) that the land meets the requirements in section 182C(5)(a)(ii) of the Act.
- (3) *See also* regulation 48 and Schedule 7, which require geospatial mapping information about each carbon accounting area to be included with the application.

Regulation 46(2)(b): amended, on 23 December 2023, by section 6 of the Resource Management (Natural and Built Environment and Spatial Planning Repeal and Interim Fast-track Consenting) Act 2023 (2023 No 68).

Regulation 46(2)(c): amended, on 31 October 2025, by regulation 5(1) of the Climate Change (Forestry) Amendment Regulations (No 2) 2025 (SL 2025/230).

Regulation 46(2)(d): replaced, on 31 October 2025, by regulation 5(2) of the Climate Change (Forestry) Amendment Regulations (No 2) 2025 (SL 2025/230).

#### **47 Notice to remove registration in certain natural events or clearance for forest management**

*Requirements for land affected by natural event that permanently prevents re-establishing forest*

- (1) A notice under section 182G(1)(a) of the Act must include the following information, for the purposes of section 182G(2)(a) and (c)(iii):
  - (a) details of the relevant natural event, including—
    - (i) a description of the event; and
    - (ii) the date or period of the event;
  - (b) details of how the natural event permanently prevents re-establishing forest on the affected land.

*Requirements for land cleared for best-practice forest management that may not be treated as deforested*

- (2) A notice under section 182G(1)(b) of the Act must include certain information, for the purposes of—
  - (a) section 182G(2)(a) and (c)(iii); and
  - (b) providing evidence to establish that the relevant land is cleared land to which section 179A(1)(c) of the Act applies.
- (3) The information is as follows:
  - (a) details of why the land is required to be or remain cleared;
  - (b) details of the purpose for which the cleared land is used.

*General requirements*

- (4) *See also* regulation 48 and Schedule 7, which require geospatial mapping information relating to the affected or cleared land to be included with the notice.

### Subpart 2—Collecting and submitting information

#### **48 Geospatial mapping information for post-1989 forest land**

A person who submits to the EPA a document specified in the first column of Schedule 7 must include geospatial mapping information about each area specified in the second column of that schedule.

Compare: SR 2008/355 r 18

**48A Particulars of transferee’s holding account to be included with notice of transmission**

- (1) For the purposes of section 187(6)(b) of the Act, the notice of transmission that must be given by a transferor and transferee must be accompanied by—
  - (a) the account name of the holding account that the transferee is required to have under section 61 of the Act as a participant; and
  - (b) the account number of that holding account.
- (2) *See also* regulation 48 and Schedule 7, which require geospatial mapping information about the carbon accounting area to be included with the notice if the transmitted interest relates to part of that area.

Regulation 48A: inserted, on 1 January 2026, by regulation 8 of the Climate Change (Forestry) Amendment Regulations 2025 (SL 2025/221).

**49 Collection of information by post-1989 forest land participants**

- (1) A post-1989 forest land participant must collect certain information about each carbon accounting area for which they are a participant in an activity of standard forestry or permanent forestry.
- (2) The information is as follows:
  - (a) the area (in hectares) of each forest type in the carbon accounting area and, in relation to each hectare of that forest type,—
    - (i) the forest type; and
    - (ii) if the forest type is *Pinus radiata*, the region or regions in which the land is located; and
    - (iii) the age of the trees of the forest type:
  - (b) the area (in hectares) of land cleared in the carbon accounting area and, in relation to each hectare of cleared land,—
    - (i) the forest type cleared; and
    - (ii) if the forest type is *Pinus radiata*, the region or regions in which the land is located; and
    - (iii) the age of the trees of the forest type cleared.
- (3) The information must be collected to the extent that—
  - (a) these regulations require a carbon accounting area’s sub-areas to be defined; and
  - (b) the information is required to define the sub-areas.
- (4) The rules specified in regulation 52 apply for the purposes of subclause (2).

Compare: SR 2008/355 r 19

**49A Methodology for property-scale assessment of land use capability classification**

If a person uses a property-scale assessment to identify land, described in a record of title, with reference to its land use capability classification, the assessment must be undertaken in line with—

- (a) the most recent version of the *Land Use Capability Survey Handbook* published by the New Zealand Institute for Bioeconomy Science Limited and the New Zealand Institute for Earth Science Limited; and
- (b) the most recent version of the *New Zealand Soil Mapping Protocols and Guidelines* published by the New Zealand Institute for Bioeconomy Science Limited.

Regulation 49A: inserted, on 31 October 2025, by regulation 6 of the Climate Change (Forestry) Amendment Regulations (No 2) 2025 (SL 2025/230).

**49B EPA may issue mapping standards specifying how land assessed through property-scale assessment must be mapped**

- (1) The EPA may issue mapping standards specifying how land that is to be assessed through property-scale assessment must be mapped.
- (2) Standards issued under this regulation are secondary legislation (*see* Part 3 of the Legislation Act 2019 for publication requirements).

**Legislation Act 2019 requirements for secondary legislation made under this regulation**

<b>Publication</b>	The maker must publish it in accordance with the Legislation (Publication) Regulations 2021	LA19 s 74(1)(aa)
<b>Presentation</b>	The Minister must present it to the House of Representatives	LA19 s 114
<b>Disallowance</b>	It may be disallowed by the House of Representatives	LA19 ss 115, 116

*This note is not part of the secondary legislation.*

Regulation 49B: inserted, on 31 October 2025, by regulation 6 of the Climate Change (Forestry) Amendment Regulations (No 2) 2025 (SL 2025/230).

**49C EPA may issue mapping standards specifying how land must be mapped in relation to certain provisions**

- (1) The EPA may issue mapping standards specifying how land must be mapped for any purpose in relation to section 182AB, 182C(5)(a)(ii), or 182C(5A), or to sections 182CA to 182CD, or to subpart 4A or 4B of Part 5 of the Act.
- (2) Standards issued under this regulation are secondary legislation (*see* Part 3 of the Legislation Act 2019 for publication requirements).

**Legislation Act 2019 requirements for secondary legislation made under this regulation**

<b>Publication</b>	The maker must publish it in accordance with the Legislation (Publication) Regulations 2021	LA19 s 74(1)(aa)
<b>Presentation</b>	The Minister must present it to the House of Representatives	LA19 s 114
<b>Disallowance</b>	It may be disallowed by the House of Representatives	LA19 ss 115, 116

*This note is not part of the secondary legislation.*

Regulation 49C: inserted, on 31 October 2025, by regulation 6 of the Climate Change (Forestry) Amendment Regulations (No 2) 2025 (SL 2025/230).

**49D Applicant to provide mapping information in accordance with mapping standard issued by EPA**

For the purpose of determining whether the criteria in section 182AB or 182C(5)(a)(ii) of the Act are met, an applicant must provide the EPA with mapping information in accordance with any mapping standard issued by the EPA under regulation 49C when the applicant is applying—

- (a) to be registered under section 57 of the Act as a participant in respect of an activity of standard forestry or permanent forestry; or
- (b) to add a carbon accounting area or areas under section 182C(3) of the Act; or
- (c) to offset land for land in 1 or more carbon accounting areas (averaging) under section 192A of the Act.

Regulation 49D: inserted, on 31 October 2025, by regulation 6 of the Climate Change (Forestry) Amendment Regulations (No 2) 2025 (SL 2025/230).

**Subpart 3—Carbon stock change accounting for certain standard forestry and all permanent forestry**

**50 Calculation of carbon stock changes for carbon accounting area (stock change)**

- (1) A post-1989 forest land participant must calculate the emissions or removals from each carbon accounting area (stock change) covered by an emissions return for an emissions return period by calculating the carbon stock change over the period.
- (2) The carbon stock change (c) is calculated as follows, by reference to the sub-areas of the carbon accounting area at the start and end of the emissions return period:

$$c = e - s$$

where—

- e is the total from adding together the carbon stock of each sub-area at the end of the period (in tonnes)
  - s is the total from adding together the carbon stock of each sub-area at the start of the period (in tonnes).
- (3) The carbon stock of a sub-area is calculated in accordance with regulation 51.
  - (4) If c is—
    - (a) positive, the change is a removal:
    - (b) negative, the change is an emission.

- (5) To avoid doubt, for the purposes of section 183B(1)(c)(ii) of the Act,—
- (a) if the change is a removal, zero emissions are specified under that provision:
  - (b) if the change is an emission, zero removals are specified under that provision:
  - (c) if the change is zero, zero removals and zero emissions are specified under that provision.

Compare: SR 2008/355 r 20

## 51 Calculation of carbon stock in most cases

- (1) The carbon stock of a sub-area must be calculated by—
- (a) using—
    - (i) the default tables, for a non-FMA participant; or
    - (ii) the tables required by regulations 70 to 72, for an FMA participant; and
  - (b) calculating the carbon stock from the forest in the sub-area (**f**) using the forest carbon stock table in those tables and the formula in subclause (2); and
  - (c) if trees previously cleared from the sub-area are still treated as decaying by regulation 52(f),—
    - (i) calculating the carbon stock from the above-ground residual wood and below-ground roots in the sub-area (**r**) using the residual carbon stock table in those tables and the formula in subclause (3); and
    - (ii) if subparagraph (i) applies to clearings in different years (because trees were replanted and cleared again), repeating the calculation under that subparagraph for each clearing and adding together the results to give the final **r**; and
  - (d) adding **f** + **r**.

*Carbon stock from forest*

- (2) The carbon stock from the forest in the sub-area (**f**, in tonnes) is calculated as follows:

$$f = a \times v$$

where—

- a** is the area of land in the sub-area (in hectares)
- v** is the value for carbon stock per hectare from the forest carbon stock table (in tonnes/hectare) that reflects—
  - (a) the forest type of the sub-area; and

- (b) if the forest type is *Pinus radiata* and the default tables are used, the region in which the sub-area is located; and
- (c) the age of the trees of the forest type.

*Carbon stock from residual wood*

- (3) The carbon stock from the above-ground residual wood and below-ground roots in the sub-area (**r**) is calculated as follows:

$$r = a \times v \times (10 - y)/10$$

where—

- a is the area of land in the sub-area (in hectares)
- v is the value for carbon stock per hectare from the residual carbon stock table (in tonnes/hectare) that reflects—
  - (a) the forest type cleared; and
  - (b) if the forest type is *Pinus radiata* and the default tables are used, the region in which the sub-area is located; and
  - (c) the age of the trees of the forest type cleared
- y is the number of years up to 10 since the trees of the forest type were cleared, meaning the difference between—
  - (a) the year that includes the date for which the calculation is done or, if that date is 31 December, the following year; and
  - (b) the year in which the trees were cleared before that.

---

**Example for y**

Trees are cleared at any time during 2014. An emissions return is submitted for the period that starts on 1 January 2018 and ends on 31 December 2022. When calculating the land's carbon stock,—

- for the calculation at the start of the period (as at 1 January 2018), y is 4 (2018 minus 2014);
- for the calculation at the end of the period (as at 31 December 2022), y is 9 (2023 minus 2014).

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Compare: SR 2008/355 r 21

**52 Rules that apply when using tables to calculate carbon stock**

The following rules apply when using the default tables or participant-specific tables to calculate carbon stock under regulation 51:

- (a) the age of a tree is the number of years from the year of planting or regeneration of the tree in its final location, no matter when in the relevant year the tree was planted or regenerated, to (as the case may be)—
  - (i) the year that includes the date for which the calculation is done or, if that date is 31 December, the following year; or

- (ii) the year of clearing of the tree, no matter when in that year the tree was cleared:

---

**Example**

A tree is planted at any time during 1995. An emissions return is submitted for the period 1 January 2008 to 31 December 2010. When using tables to calculate carbon stock,—

- for the calculation at the start of the period (as at 1 January 2008), the tree was 13 years old (2008 minus 1995):
- for the calculation at the end of the period (as at 31 December 2010), the tree was 16 years old (2011 minus 1995).

The tree had spent a period in a nursery (starting in 1994) before being planted in its final location in 1995. The period in the nursery is not relevant to the calculation.

- (b) if a tree that is an exotic forest species regenerates on land from which a forest species was cleared and the regeneration occurs in the same calendar year as the clearing, the tree is to be treated for the purposes of paragraph (a) as having regenerated in the year following the year in which the forest species was cleared:

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**Example**

An area of post-1989 forest land contains regenerating *Pinus radiata*. The *Pinus radiata* was last harvested from the land in 2008. For the purposes of determining the age of the trees under paragraph (a), the current *Pinus radiata* is treated as having regenerated in 2009.

- (c) the forest type of a hectare of forest land is—
- (i) *Pinus radiata* if the predominant forest species on the land is *Pinus radiata*; or
  - (ii) Douglas fir if the predominant forest species on the land is Douglas fir; or
  - (iii) exotic softwoods if the predominant forest species on the land is or are exotic softwoods; or
  - (iv) exotic hardwoods if the predominant forest species on the land is or are exotic hardwoods; or
  - (v) indigenous forest if the predominant forest species on the land is or are indigenous:

- (d) if the age of a tree calculated under paragraph (a) is older than the last age in the table for that forest type, the age for that tree is the last age in the table:

---

**Example**

Exotic hardwoods in an area of post-1989 forest land are calculated to be 37 years old. The entry for 35-year-old trees (the last age in table 2 in Schedule 4) is to be used.

- (e) if a hectare of forest land has a predominant forest species with trees of mixed ages, the age of all of those trees in the hectare—
- (i) is the age of the oldest of those trees; but
  - (ii) if the predominant forest species is regenerating indigenous forest species, is calculated from when the first of the indigenous forest species in that hectare started regenerating after the change in land management that initiated the conversion of the hectare to forest land (from land that was not forest land):
- (f) if trees have been cleared from land while it was post-1989 forest land, the residual wood from above-ground residual wood and below-ground roots from the cleared trees is to be treated as decaying for a period of 10 years from the year of clearing.

Compare: SR 2008/355 r 22

## Subpart 4—Field measurement approach to carbon accounting (for FMA participants)

### *Overview and interpretation*

#### **53 Overview**

- (1) This regulation describes generally how an FMA participant must account for carbon accounting areas in standard or permanent forestry.

*When FMA participant applies for plots (regulation 58)*

- (2) The participant must have plots allocated for their P89 land by the end of the MERP if, at the end of the MERP,—
- (a) they have 100 or more hectares of P89 land; and
  - (b) 1 or both of the following apply:
    - (i) their P89 land (or any area of forest class land) would otherwise end up without the minimum required number of plots:
    - (ii) there is removed land or added land (since the base date, when the participant last had a definitive plot set).
- (3) In any case, the participant may apply to have plots allocated for their P89 land at any time, as long as—

- (a) regulation 59 applies (where they have not already had a full new plot set allocated during the MERP); or
- (b) regulation 60 applies (where there is removed land or added land since the base date).

*How FMA participant applies for plots*

- (4) Under regulation 59,—
  - (a) the participant must apply for a full new set of plots if they have not done that before; or
  - (b) a participant with existing plots may apply for a full new set of (replacement) plots if they have not already received a full new set during that MERP.
- (5) Otherwise, under regulation 60, the participant must apply for—
  - (a) additional plots if there is removed land and no added land; or
  - (b) a modified plot set if there is added land.

*Emissions return at end of MERP (regulation 70)*

- (6) For a final forestry emissions return at the end of a MERP, the participant must generally calculate carbon stock changes using participant-specific tables that are definitive as at the end of the MERP. This applies if their P89 land ends the MERP with a certain number of active plots (*see* regulation 55). Otherwise, the participant generally uses the default tables instead. But there are exceptions if any carbon accounting area of the participant is subject to a waiver condition under regulation 74.
- (7) To get the definitive tables, the participant must have done the following (*see* regulation 70(3)):
  - (a) had plots allocated for their P89 land, and established on the land, so that their plot set is definitive at the end of the MERP (*see* regulation 56); and
  - (b) collected information from the plots during the MERP; and
  - (c) requested participant-specific tables by submitting the collected information, and had the EPA produce the tables (*see* regulation 68).

*Other emissions returns (regulation 71)*

- (8) For any other forestry emissions return, the participant must calculate carbon stock changes using their latest participant-specific tables. If they have no participant-specific tables, they use the default tables instead.
- (9) The participant's latest participant-specific tables may be—
  - (a) existing tables, even if they are not based on plots on the participant's P89 land to which the emissions return relates; or
  - (b) new participant-specific tables that the participant asked the EPA to produce.

## 54 Interpretation

In this subpart,—

**active**, for a permanent sample plot, has the meaning given in regulation 55

**added land**, for an FMA participant,—

- (a) means the P89 land in respect of which the participant has become registered after the base date (if any); and
- (b) to avoid doubt, excludes the base land

**base date**, for an FMA participant, means the day on which the participant last had a definitive set of plots

**base land**, for an FMA participant, means the participant's total P89 land on the base date

**definitive**,—

- (a) for a set of permanent sample plots on an FMA participant's P89 land, has the meaning given in regulation 56:
- (b) for an FMA participant's participant-specific tables, has the meaning given in regulation 70(4)

**inactive**, for a permanent sample plot, has the meaning given in regulation 55

**latest**, for an FMA participant's participant-specific tables, means the participant-specific tables that were most recently produced for the participant under regulation 69, whether or not they remain definitive

**P89 land**, for a participant, means their registered post-1989 forest land

**permanent sample plot** or **plot** means a plot allocated to an FMA participant's P89 land under regulation 62, 63, 64, or 73(4)(b)

**removed land**, for an FMA participant, means the base land that had plots allocated for it and in respect of which the participant has ceased to be registered after the base date (if any).

## 55 Active or inactive plots

- (1) A permanent sample plot allocated in accordance with these regulations is **active** unless it is described in this regulation as **inactive**.

*Settled NACS day reached earlier*

- (2) A plot is inactive while it is centred on land in a carbon accounting area (averaging) during a MERP if all of the land in the carbon accounting area had reached its settled NACS day before—
  - (a) the start of the MERP; or
  - (b) the constitution date of the carbon accounting area, but only if the carbon accounting area was not constituted by registration under section 182C of the Act.

*P89 offsetting (approved) land*

- (3) A plot is inactive while it is centred on any P89 offsetting (approved) land.

*Temporary adverse event land*

- (4) A plot is inactive while it is centred on any temporary adverse event land on or after the event date (as those terms are defined in section 193 of the Act).

*Waivers for carbon accounting areas*

- (5) A plot is inactive during the waiver period of a waiver under regulation 74 in respect of the carbon accounting area in which the plot is centred.

**56 Definitive set of plots**

A set of plots is **definitive** at a particular time (for example, when information is submitted) if—

- (a) the plots were allocated for the land that remains the participant's total P89 land at the particular time, and only for that land; and
- (b) the plots were allocated at any time (even at different times or during an earlier MERP) in accordance with 1 or more of the following:
  - (i) regulation 62 (full new plot set applied for under regulation 59 for the total P89 land);
  - (ii) regulation 63 (additional plots applied for under regulation 60 if there is removed land and no added land);
  - (iii) regulation 64 (modified plot set applied for under regulation 60 if there is added land);
  - (iv) regulation 73(4)(b) (replacing a plot subject to a permanent waiver);
  - (v) any related provision of the Climate Change (Forestry Sector) Regulations 2008; and
- (c) the plots exclude any plot that is inactive at the relevant time; and
- (d) the plots include 2 or more active plots allocated to—
  - (i) the land that remains the participant's total P89 land at the particular time; or
  - (ii) if applicable, each of the 2 parts of that land that is a different forest class.

*Allocation of permanent sample plots***57 Forest classes assigned to land**

- (1) An FMA participant—
- (a) may assign a forest class to each part of their P89 land, even if the assignment is a change; and

- (b) if they do so, must assign a forest class or classes to all parts of their P89 land.
- (2) A forest class may be assigned to the area of P89 land on which 1 or more forest species of the specified type are growing, or being managed, with the intention that a forest species of that type will be the predominant forest species.
- (3) If the type of forest species is—
  - (a) exotic, the forest class is exotic:
  - (b) indigenous, the forest class is indigenous.
- (4) An FMA participant may remove the forest class or classes assigned to all parts of their P89 land.
- (5) A forest class is assigned or removed by giving written notice to the EPA—
  - (a) together with any application for the allocation of plots; or
  - (b) at any other time.
- (6) A notice referred to in subclause (5) must be accompanied by the prescribed fee (if any).

Compare: SR 2008/355 r 22A

Regulation 57(6): inserted, on 19 October 2023, by regulation 6 of the Climate Change (Forestry) Amendment Regulations 2023 (SL 2023/264).

## **58 When FMA participant applies for plots for P89 land**

- (1) This regulation sets out when an FMA participant must, or may, have permanent sample plots allocated in respect of any or all of their P89 land during a MERP.

### *Participant required or permitted to apply for plots*

- (2) The participant must ensure that they have applied for plots for their P89 land and had them allocated by the end of the MERP if, at the end of the MERP,—
  - (a) they have 100 or more hectares of P89 land; and
  - (b) 1 or both of the following apply:
    - (i) their P89 land (or any area of forest class land) would otherwise not have at least the minimum number of plots required by regulation 61:
    - (ii) there is removed land, added land, or both (since the base date).
- (3) The participant may, at any time, apply to have plots allocated for their P89 land, as long as regulation 59 or 60 applies (and even though subclause (2) does not apply).
- (4) If subclause (2) or (3) applies, plots are applied for under whichever of regulation 59 or 60 applies.

*Determining minimum number of plots required*

- (5) The participant may, at any time, ask the EPA to determine the minimum number of plots required by regulation 61 for their P89 land or, if applicable, each area of forest class land.

Compare: SR 2008/355 rr 22B, 22F

**59 Applying for full new plot set for total P89 land**

- (1) This regulation sets out how an FMA participant applies to have permanent sample plots allocated for their P89 land (as required or permitted by regulation 58) in certain circumstances.
- (2) If the participant has never had any plots allocated for their P89 land, they must apply to have plots allocated under regulation 62 for—
- (a) their total P89 land; or
  - (b) if applicable, each area of forest class land on their total P89 land.
- (3) If the participant has had any plots allocated for their P89 land before, and has not already applied to have plots allocated under regulation 62 during the MERP (whether under subclause (2) or this subclause), they may apply to have replacement plots allocated under regulation 62 for—
- (a) their total P89 land; or
  - (b) if applicable, each area of forest class land on their total P89 land.

*Requirements for application*

- (4) An application under this regulation—
- (a) must request the EPA to allocate the minimum number of plots required by regulation 61, or any greater number of plots, for—
    - (i) the participant's total P89 land; or
    - (ii) if applicable, each area of forest class land on their total P89 land; and
  - (b) must comply with any relevant standard issued by the EPA; and
  - (c) must be accompanied by the prescribed fee (if any).

Regulation 59(4)(c): inserted, on 19 October 2023, by regulation 7 of the Climate Change (Forestry) Amendment Regulations 2023 (SL 2023/264).

**60 Applying for additional plots or modified plot set**

- (1) This regulation sets out how an FMA participant applies to have permanent sample plots allocated for their P89 land (as required or permitted by regulation 58) in circumstances not covered by regulation 59, meaning the participant has not applied to have a full new plot set allocated under regulation 62.

*Removed land and no added land: additional plots*

- (2) If there is removed land and no added land, the participant must apply to the EPA—

- (a) requesting the EPA to allocate under regulation 63 additional plots to meet the minimum number of plots required by regulation 61, or any greater number of additional plots, for—
  - (i) the participant’s total P89 land; or
  - (ii) if applicable, each area of forest class land on their total P89 land; and
- (b) in accordance with any relevant standard issued by the EPA.

*Added land: modified plot set*

- (3) If there is added land (even if there is removed land too), the participant must apply to the EPA—
  - (a) requesting the EPA to allocate under regulation 64 replacement plots of the minimum number required by regulation 61, or of any greater number of plots, for—
    - (i) the participant’s total P89 land; or
    - (ii) if applicable, each area of forest class land on their total P89 land; and
  - (b) in accordance with any relevant standard issued by the EPA.

*Application fee*

- (4) An application made under this regulation must be accompanied by the prescribed fee (if any).

Regulation 60(4) heading: inserted, on 19 October 2023, by regulation 8 of the Climate Change (Forestry) Amendment Regulations 2023 (SL 2023/264).

Regulation 60(4): inserted, on 19 October 2023, by regulation 8 of the Climate Change (Forestry) Amendment Regulations 2023 (SL 2023/264).

## **61 Minimum number of plots to be allocated**

- (1) The minimum number of plots that must be allocated to an FMA participant’s P89 land is as follows:
  - (a) if there is no forest class or classes, the number *n* determined under subclause (3):
  - (b) if the total P89 land is—
    - (i) a single forest class of exotic, the number *n* determined under subclause (3):
    - (ii) a single forest class of indigenous, half of the number *n* determined under subclause (3):
  - (c) if different parts of the P89 land are different forest classes (each the **forest class land**),—
    - (i) for the exotic part, the number *m* calculated separately under subclause (4) for that forest class land:

- (ii) for the indigenous part, half of the number *m* calculated separately under subclause (4) for that forest class land.
- (2) However, the minimum number must be rounded and recalculated (if applicable) under subclause (5).

*Provisional minimum for total P89 land*

- (3) The provisional number of plots that must be allocated to the total P89 land (**n**) is—
- (a) 30, for P89 land of 100 hectares:
  - (b) 200, for P89 land of 10,000 or more hectares:
  - (c) a number determined on a sliding scale between 30 and 200 for P89 land of between 100 and 10,000 hectares.

*Provisional minimum for forest class land*

- (4) The provisional number of plots that must be allocated to forest class land (**m**) is calculated as follows:

$$m = n \times (b \div c)$$

where—

- n* is as determined under subclause (3)
- b* is the area of the forest class land (in hectares)
- c* is the area of the total P89 land even if more than 10,000 (in hectares).

*Final minimum rounded and recalculated*

- (5) A provisional number of plots must,—
- (a) if not a whole number, be rounded to the nearest whole number (where 0.5 is rounded up); and
  - (b) if less than 2, be recalculated as 2.

Compare: SR 2008/355 r 22C

## **62 Allocation of plots for total P89 land**

- (1) The EPA must allocate permanent sample plots to an FMA participant's P89 land under this regulation on receiving an application under regulation 59.
- (2) The EPA must allocate the plots in accordance with—
- (a) the rules in this regulation; and
  - (b) any standard issued by the EPA.
- (3) The EPA must allocate to the P89 land or, if applicable, each area of forest class land—
- (a) the minimum number of plots required by regulation 61; or
  - (b) any greater number of plots that the participant requests.
- (4) The EPA must allocate plots as uniformly as practicable over—

- (a) the P89 land; or
  - (b) if applicable, each area of forest class land.
- (5) The EPA must give written notice to the participant of the identifier and location of each allocated plot.

Compare: SR 2008/355 r 22C

### **63 Allocation of additional plots if there is removed land and no added land**

- (1) The EPA must allocate additional permanent sample plots to an FMA participant's P89 land under this regulation on receiving an application under regulation 60(2).
- (2) The EPA must allocate the plots in accordance with—
- (a) the rules in this regulation; and
  - (b) any standard issued by the EPA.

*Where allocation rules apply to total P89 land*

- (3) If no forest class or classes have been assigned, or a single forest class has been assigned, to the participant's total P89 land,—
- (a) the P89 land (which excludes any removed land) is the **relevant land**; and
  - (b) the number of additional plots to meet the minimum number required by regulation 61, or any greater number of plots requested, for the P89 land is the **relevant additional number**.

*Where allocation rules apply separately to 2 parts of P89 land with different forest classes*

- (4) If the 2 forest classes have been assigned to different parts of the participant's P89 land,—
- (a) the rules in this regulation apply separately to each part; and
  - (b) the part of the P89 land with the exotic forest class and the part with the indigenous forest class (which exclude any removed land) are each the **relevant land**; and
  - (c) the number of additional plots to meet the minimum number required by regulation 61, or any greater number of plots requested, for each area of relevant land is the **relevant additional number**.

*Allocation rules (for allocating additional plots to relevant land)*

- (5) The EPA must allocate the relevant additional number of plots to the relevant land.
- (6) In allocating the plots, the EPA must ensure that the total plots (including the plots already allocated to the relevant land) are allocated as uniformly as practicable over the relevant land.

- (7) The EPA must give written notice to the participant of the identifier and location of each additional plot that is allocated.

**64 Allocation of replacement plots if there is added land**

- (1) The EPA must allocate replacement permanent sample plots to an FMA participant's P89 land under this regulation on receiving an application under regulation 60(3).
- (2) The EPA must allocate the plots in accordance with—
- (a) the rules in this regulation; and
  - (b) any standard issued by the EPA.

*Where allocation rules apply to total P89 land*

- (3) If no forest class or classes have been assigned, or a single forest class has been assigned, to the participant's total P89 land,—
- (a) the P89 land is the **relevant land**; and
  - (b) the P89 land that is base land (where P89 land excludes any removed land) is the **relevant base land**; and
  - (c) the added land is the **relevant added land**; and
  - (d) the minimum number of plots required by regulation 61, or any greater number of plots requested, for the P89 land is the **relevant total number**.

*Where allocation rules apply separately to 2 parts of P89 land with different forest classes*

- (4) If the 2 forest classes have been assigned to different parts of the participant's P89 land,—
- (a) the rules in this regulation apply separately to each part; and
  - (b) the part of the P89 land with the exotic forest class and the part with the indigenous forest class are each the **relevant land**; and
  - (c) for each area of relevant land,—
    - (i) the relevant land that is base land (where relevant land excludes any removed land) is the **relevant base land**; and
    - (ii) the relevant land that is added land is the **relevant added land**; and
    - (iii) the minimum number of plots required by regulation 61, or any greater number of plots requested, for the relevant land is the **relevant total number**.

*Allocation rules (for allocating replacement plots to relevant land)*

- (5) The EPA must determine the following in relation to the plots already allocated to the relevant base land (the **existing base plots**):
- (a) the number of existing base plots (the **existing base number**); and

- (b) the number of existing base plots per hectare on the relevant base land (the **existing base ratio**).
- (6) The EPA must determine the following as if the relevant total number of plots were allocated as uniformly as practicable over both the relevant base land and the relevant added land:
  - (a) the number of plots that would be allocated to the relevant base land (the **base number**):
  - (b) the number of plots that would be allocated to the relevant added land (the **added number**):
  - (c) the number of plots per hectare that would be on the relevant added land (the **added ratio**).
- (7) If the added ratio is more than the existing base ratio, the EPA must—
  - (a) determine the number of plots that would be allocated to the relevant added land if the added ratio were the same as the existing base ratio; and
  - (b) reduce the added number to that number; and
  - (c) increase the base number by the amount of that reduction.
- (8) The EPA must allocate the added number of plots to the relevant added land.
- (9) The EPA must do the following in relation to the relevant base land:
  - (a) choose the base number of plots that are retained from the existing base plots:
  - (b) if the base number is less than the existing base number, cancel the other existing base plots:
  - (c) if the base number is greater than the existing base number, allocate more plots to reach the base number.
- (10) In allocating, retaining, or cancelling plots, the EPA must ensure that plots are allocated as uniformly as practicable over the relevant land.
- (11) The EPA must give written notice to the participant of the identifier and location of each plot that is newly allocated or whose allocation is retained or cancelled.

## **65 Plots are personal to participant**

Plots allocated to a participant's P89 land are personal to the participant and remain allocated to the land only while that person remains the participant for the land.

*Collecting and submitting information, and requesting and producing participant-specific tables*

**66 Participant may collect and submit information from any plots at any time**

- (1) An FMA participant may, at any time, collect and submit information in accordance with—
  - (a) this regulation; and
  - (b) any relevant standard issued by the EPA.

*Collecting information*

- (2) The participant may collect the information required by regulation 67 for any 1 or more plots that have been established on their P89 land in the locations allocated by the EPA (whether a plot is active or inactive at the time).
- (3) To avoid doubt, if the participant wants participant-specific tables to be produced, they must instead collect information from a definitive set of plots (and request the tables) under regulation 68.

*Submitting information*

- (4) The participant may submit the following in writing to the EPA:
  - (a) the information collected for the 1 or more plots; and
  - (b) a declaration that—
    - (i) the information is true and correct; and
    - (ii) the information was collected from the plots identified in the information; and
    - (iii) the management and silvicultural regime of the participant's P89 land within each plot is consistent with the management and silvicultural regime of their P89 land of the same forest type and age in the locality of the plot.

Compare: SR 2008/355 r 22B

**67 Information collected from plots**

- (1) If information must be collected for a plot, it must be collected for the plot or for each part of the plot.
- (2) The information that must be collected is—
  - (a) the identifier and location of the plot; and
  - (b) the shape, dimensions, and area; and
  - (c) the type and dimensions of any trees present; and
  - (d) if the FMA participant wishes, the type and dimensions of the shrub species present; and

- (e) silvicultural information in relation to trees (if applicable), including the actual or intended dates, intensity, and types of pruning and thinning up to the expected time of clearing; and
- (f) information about any adverse event (for example, fire or windthrow) that has caused clearing of any trees, including the date, intensity, and type of the adverse event; and
- (g) the date on which any information was collected.

Compare: SR 2008/355 r 22B

### **68 FMA participant requests participant-specific tables**

- (1) An FMA participant may, at any time, request the EPA to produce participant-specific tables for the participant.

#### *Submitting information with request*

- (2) The request must be in writing and—
- (a) submit the information required by this regulation, in accordance with any relevant standard issued by the EPA; and
  - (b) include a declaration that—
    - (i) the information is true and correct; and
    - (ii) the information was collected from the plots identified in the information; and
    - (iii) the management and silvicultural regime of the participant's P89 land within each plot is consistent with the management and silvicultural regime of their P89 land of the same forest type and age in the locality of the plot; and
  - (c) be accompanied by the prescribed fee (if any).

#### *Collecting information*

- (3) The information to be submitted is the information—
- (a) that is required by regulation 67; and
  - (b) that the participant has collected at any time during the MERP, in accordance with any relevant standard issued by the EPA, for each plot of the set of plots that—
    - (i) was established on the participant's P89 land in the locations allocated by the EPA; and
    - (ii) is definitive when the information is submitted.
- (4) To avoid doubt, if information was collected for a plot earlier in the MERP and submitted under this regulation or regulation 66, it can be resubmitted under subclause (2).

Compare: SR 2008/355 r 22B

Regulation 68(2)(c): inserted, on 12 January 2023, by regulation 5 of the Climate Change (Forestry) Amendment Regulations 2022 (SL 2022/336).

**69 EPA produces participant-specific tables**

*Tables produced on request (with submission of FMA information)*

- (1) The EPA must produce participant-specific tables for an FMA participant if the participant requests the tables, including by submitting FMA information, in accordance with regulation 68.
- (2) However, if the information appears to be incomplete or abnormal, the EPA may require the participant to provide further information, or confirmation of the information, before the EPA produces the tables.

*Tables that are produced*

- (3) The EPA must produce participant-specific tables for each forest type covered by the participant's FMA information.
- (4) For each forest type, the following separate tables must be produced:
  - (a) a forest carbon stock table; and
  - (b) a residual carbon stock table.

*Tables provided to participant*

- (5) The EPA must provide the participant-specific tables to the participant as if they were a notice under section 147(2) of the Act.

*Basis on which tables are produced*

- (6) Before producing the tables, the EPA must use the following information to model forest growth and carbon yield (including forecast growth and yield) for the participant's P89 land with the same forest type by age of trees:
  - (a) the FMA information submitted by the participant; and
  - (b) carbon stock expansion factors from related parameters, as necessary.
- (7) The tables must be based on national or international industry standard approaches to determining and forecasting forest carbon stocks (for example, industry standard models or allometric equations) that have been peer reviewed by a person or persons that the EPA considers to be expert in the fields of forest inventory, forest growth modelling, and forest carbon stock estimation.
- (8) If the tables are produced automatically by any computer or other electronic means from information entered or held in it, the tables—
  - (a) must be treated as if they were produced by the EPA; and
  - (b) are not invalid because they were produced automatically.

Compare: SR 2008/355 r 22D

*Carbon stock tables used for emissions returns*

**70 Carbon stock tables used for emissions return at end of MERP**

- (1) This regulation specifies the tables to be used by an FMA participant to calculate carbon stock for a MERP-end emissions return.

*Definitive participant-specific tables*

- (2) The participant must use definitive participant-specific tables if, at the end of the MERP, there are 2 or more active plots allocated to—
  - (a) their P89 land, unless parts of that land are different forest classes; or
  - (b) each of the 2 parts of their P89 land that is a different forest class.
- (3) To avoid doubt, if a participant will end a MERP in the circumstances described by subclause (2) (for example, because they were required by regulation 58 to have plots allocated), they must have ensured that they will be able to comply with subclause (2) (by having all required plots allocated and established, information collected and submitted, and tables produced).
- (4) An FMA participant's participant-specific tables are **definitive** if, at the end of the MERP,—
  - (a) the definitive set of plots for the participant's P89 land remains the same as the definitive set of plots from which the FMA information was collected and submitted as the basis for the participant-specific tables (*see* regulation 56); and
  - (b) the participant is not aware of any silvicultural or adverse event information in that FMA information (the **silvicultural and adverse event information**) that has become incorrect or incomplete (for example, because of a change in silvicultural intentions or an intervening adverse event).
- (5) The participant must submit in writing to the EPA, together with the emissions return, a declaration that the silvicultural and adverse event information remains correct and complete.

*Default tables*

- (6) The participant must use the default tables if subclause (2) does not require them to use participant-specific tables.

*Exception for waivers for carbon accounting areas*

- (7) However, if any carbon accounting area of the participant is subject to a waiver condition under regulation 74 (the **waiver CAAs**),—
  - (a) the waiver condition overrides this regulation, so that regulation 71 determines the tables that the participant must use for the waiver CAAs; and
  - (b) to avoid doubt, this regulation determines the tables that the participant must use for their other carbon accounting areas.

Compare: SR 2008/355 r 22E

**71 Carbon stock tables used for other emissions returns**

- (1) This regulation specifies the tables to be used by an FMA participant to calculate carbon stock for any forestry emissions return (provisional or final) other than a MERP-end emissions return.

*Latest participant-specific tables*

- (2) The participant must use their latest participant-specific tables if, when submitting the emissions return, they have participant-specific tables.
- (3) To avoid doubt, the participant's latest participant-specific tables may be—
- (a) existing participant-specific tables, even if they are not based on plots on the participant's P89 land to which the emissions return relates; or
  - (b) new participant-specific tables that the EPA has produced at the participant's request.

*Default tables*

- (4) The participant must use the default tables if, when submitting the emissions return, they do not have participant-specific tables.

Compare: SR 2008/355 r 22E

**72 Default tables used if forest type not covered by participant-specific tables**

Despite regulations 70 and 71, an FMA participant must use the default tables to calculate the carbon stock of a forest type that is not covered by their participant-specific tables.

Compare: SR 2008/355 r 22E

*Waivers and extensions relating to plots***73 Permanent waivers in relation to requirement to establish plots**

- (1) If an FMA participant determines that establishing, or collecting FMA information from, a permanent sample plot in a location specified by the EPA is, or has become, impracticable or dangerous, the participant may submit an application to the EPA for a permanent waiver of the requirement to establish, or collect FMA information from, the plot in that location.
- (2) An application made under subclause (1)—
- (a) may be made at any time before the FMA information from the specified permanent sample plot is required to be submitted to the EPA for the production of participant-specific tables; and
  - (b) must specify—
    - (i) why establishing, or collecting FMA information from, the plot is impracticable or dangerous; and
    - (ii) if an estimate of the FMA information that would otherwise be required to be collected from the plot is possible, how the estimate

is to be made, including, if the participant proposes to establish an alternative plot, the proposed location of that plot; and

- (c) must be accompanied by the prescribed fee (if any).
- (3) The EPA may grant a permanent waiver under this regulation if the EPA is satisfied that establishing, or collecting FMA information from, a permanent sample plot in the allocated location is impracticable or dangerous.
- (4) An FMA participant who is granted a permanent waiver under this regulation is not required to establish the permanent sample plot in the location allocated for the plot, but must, if required by the EPA, and in accordance with any conditions prescribed by the EPA,—
  - (a) provide estimates of the FMA information that would have been collected from a plot in the location allocated for the plot when required to submit the FMA information from the plot under these regulations; or
  - (b) establish a plot in an alternative location specified by the EPA and comply with these regulations as if that plot were a plot allocated to the participant's P89 land.
- (5) If the EPA grants a permanent waiver to an FMA participant under this regulation and does not require the participant to provide estimated or actual FMA information for a permanent sample plot under subclause (4),—
  - (a) the participant is not required to comply with these regulations in respect of the submission of the FMA information from the allocated plot; and
  - (b) these regulations apply with any necessary modifications as if the participant had not been allocated a sample plot in that location.

Compare: SR 2008/355 r 22K

Regulation 73(2)(c): inserted, on 19 October 2023, by regulation 9 of the Climate Change (Forestry) Amendment Regulations 2023 (SL 2023/264).

#### **74 Waivers for use of definitive participant-specific tables**

##### *Applying for waiver*

- (1) An FMA participant may apply to the EPA for a waiver that, until the end of the MERP, excludes 1 or more carbon accounting areas from being considered part of the participant's total P89 land when determining its definitive set of plots (*see* regulation 56).
- (2) The effects of the waiver are that—
  - (a) the participant is not required to allocate and establish plots, or collect and submit information for plots, on the carbon accounting areas before the end of the MERP; and
  - (b) any participant-specific tables produced for the MERP are definitive without such information (including the tables required by regulation 70).

- (3) The basis for a waiver is that the participant cannot establish any plots, or collect and submit the FMA information for any plots, on the carbon accounting areas before the next MERP-end emissions return must be submitted because—
  - (a) the areas are in land added to, or removed from, the participant's P89 land and there is insufficient time to do so; or
  - (b) there are circumstances beyond the participant's control.
- (4) The application must be made—
  - (a) as soon as practicable after the circumstances requiring the waiver become apparent; but
  - (b) before the date by which the MERP-end emissions return for the MERP must be submitted.
- (5) The application must—
  - (a) describe the actions that the participant has taken to attempt to comply with the requirements in the regulations and state why the participant has been unable to comply; and
  - (b) include evidence for the information provided under paragraph (a); and
  - (c) be accompanied by the prescribed fee (if any).

*Granting waiver*

- (6) If the EPA is satisfied that the information and evidence provided under subclause (5) give a proper basis for the waiver under subclause (3), the EPA may grant the waiver by specifying—
  - (a) the relevant carbon accounting areas; and
  - (b) the **waiver period**, meaning the period—
    - (i) starting on a day specified by the EPA that is during the MERP and on or before the day on which the waiver is granted; and
    - (ii) ending on the last day of the MERP to which the waiver applies; and
  - (c) the waiver condition.
- (7) The **waiver condition**, for any carbon accounting areas for which the waiver is granted, is that the participant must use, for those carbon accounting areas if covered by any emissions return for a period that includes any part of the waiver period, the same tables required for an emissions return under regulation 71.

Compare: SR 2008/355 r 22L

Regulation 74(5)(c): inserted, on 19 October 2023, by regulation 10 of the Climate Change (Forestry) Amendment Regulations 2023 (SL 2023/264).

## 75 Extension of deadline to apply for plots and collect FMA information

### *Applying for extension*

- (1) An FMA participant may apply to the EPA to extend the deadline of any requirement to do the following (the **requirement**) by a deadline within, or at the end of, a MERP:
  - (a) if applicable, to apply for and obtain the allocation of permanent sample plots for the participant's P89 land;
  - (b) to collect FMA information from permanent sample plots established on the participant's P89 land.
- (2) The participant may apply for the extension only if, owing to circumstances beyond their control, they are unable to comply with the requirement by the deadline.
- (3) The application must be made—
  - (a) as soon as practicable after the circumstances requiring the extension become apparent; but
  - (b) before the end of the MERP.
- (4) The application must—
  - (a) describe the actions that the participant has taken to attempt to comply with the requirement and state why the participant has been unable to comply; and
  - (b) include evidence for the information provided under paragraph (a); and
  - (c) be accompanied by the prescribed fee (if any).

### *Granting extension*

- (5) If the EPA is satisfied that the information and evidence provided under subclause (4) give a proper basis for the extension under subclause (2), the EPA may grant an extension by giving a notice to the participant that specifies a new deadline by which they must,—
  - (a) if applicable, apply for the permanent sample plots and establish them;
  - (b) collect the FMA information and submit it to the EPA.

### *Effect of extension*

- (6) The EPA must allocate permanent sample plots—
  - (a) if the participant applies for them by the new deadline; and
  - (b) in all other respects, as required by these regulations.
- (7) The EPA must produce, and provide to the participant, participant-specific tables—
  - (a) if the participant submits the FMA information by the new deadline; and
  - (b) in all other respects, as required by these regulations.

- (8) If the FMA information is collected and submitted by the new deadline, regulation 68 applies as if the information were collected in the MERP of the original deadline (so that new FMA information may have to be collected in the MERP after that).

Compare: SR 2008/355 r 22LA

Regulation 75(4)(c): inserted, on 19 October 2023, by regulation 11 of the Climate Change (Forestry) Amendment Regulations 2023 (SL 2023/264).

*Cost recovery for assessments, form of documents*

**76 Cost recovery for assessment under section 121 of Act**

- (1) An FMA participant is liable to pay for any actual and reasonable costs incurred by the EPA in making an assessment under section 121 of the Act in respect of any matters required to be in the FMA participant's emissions return, including the costs associated with—
- (a) establishing permanent sample plots at locations specified by the EPA:
  - (b) collecting the FMA information required for each permanent sample plot:
  - (c) obtaining forest sub-area information:
  - (d) using participant-specific tables produced by the EPA in reliance on the information collected to determine the emissions or removals from the FMA participant's carbon accounting areas.
- (2) An FMA participant is liable to pay for any services carried out by the EPA for the purposes of making the assessment (including any time spent travelling to carry out field-based services) at the rate of \$115.55 per hour plus disbursements at actual cost.
- (3) An FMA participant is liable to pay for the actual and reasonable costs of services carried out by third parties on behalf of the EPA for the purposes of making the assessment (including any time spent travelling to carry out field-based services) plus the disbursements of the third parties at actual cost.
- (4) Any costs payable under subclause (1), (2), or (3) must be paid to the EPA by the deadline specified in an invoice issued by or on behalf of the EPA.
- (5) However, the EPA may approve other arrangements for paying the costs.
- (6) The rate specified in subclause (2) is exclusive of goods and services tax under the Goods and Services Tax Act 1985.

Compare: SR 2008/355 r 22M

## Subpart 5—Permanent forestry: deemed value for purposes of pecuniary penalty for clear-felling

### 77 Deemed value of forest on clear-felled land

- (1) The deemed value referred to in section 190E(4)(a) of the Act is determined in accordance with this regulation, in relation to clear-felled land (as defined by section 190D(2) of the Act).
- (2) The first step is to determine the spatial extent of the following in accordance with the mapping standard:
  - (a) the clear-felled land; and
  - (b) each clear-felled area.
- (3) The second step is to calculate as follows, for each clear-felled area, the deemed value (**d**, in \$) of the part of the forest on that land that was cleared or killed below the requirement for tree crown cover from forest species of 30% in each hectare:

$$d = s \times v \times [(30 - p) \div 30]$$

where—

- s** is the carbon stock of the forest that was within the clear-felled area (in tonnes), as calculated in accordance with regulation 51(1)(a) and (b) and (2),—
- (a) as if the clear-felled area were a sub-area; and
  - (b) using the default tables, even for an FMA participant
- v** is the value in the table for the forest type that was within the clear-felled area and, if the forest type is *Pinus radiata*, for the region of the clear-felled area (in \$/tonne)
- p** is the percentage of tree crown cover from the forest in the clear-felled area after the clearing or killing, as determined in accordance with the mapping standard.
- (4) The table is as follows:

Forest type	Region	Value (\$/tonne)
<i>Pinus radiata</i>	Auckland	10
<i>Pinus radiata</i>	Waikato/Taupo	9
<i>Pinus radiata</i>	Bay of Plenty	14
<i>Pinus radiata</i>	Gisborne	14
<i>Pinus radiata</i>	Hawke's Bay/Southern North Island	10
<i>Pinus radiata</i>	Nelson/Marlborough	12
<i>Pinus radiata</i>	Canterbury/West Coast	12
<i>Pinus radiata</i>	Otago	11
<i>Pinus radiata</i>	Southland	10
Douglas fir		15
Exotic softwoods		12

Forest type	Region	Value (\$/tonne)
Exotic hardwoods		5
Indigenous forest		15

(5) The final step is to determine the deemed value referred to in section 190E(4)(a) of the Act by adding together the results of the calculation of d from each clear-felled area.

(6) In this regulation,—

**clear-felled area** means any contiguous area of 0.1 or more hectares within the clear-felled land that, immediately before the clear-felling,—

- (a) had the same forest type; and
- (b) was in 1 region, if the forest type is *Pinus radiata*; and
- (c) had trees (of the forest type) of the same age

**mapping standard** means guidelines or standards issued under regulation 14(2) (for the method and format for determining the spatial extent of an area of forest land).

### Subpart 5A—Ballots for LUC class 6 land permits

Subpart 5A: inserted, on 1 January 2026, by regulation 7 of the Climate Change (Forestry) Amendment Regulations (No 2) 2025 (SL 2025/230).

#### *Time frames*

Heading: inserted, on 1 January 2026, by regulation 7 of the Climate Change (Forestry) Amendment Regulations (No 2) 2025 (SL 2025/230).

#### **77A Making known opening date for first ballot applications**

At least 20 working days before the application period opens for that calendar year's first ballot for LUC class 6 land permits, the EPA must—

- (a) give public notice of the opening date; or
- (b) publish the date in the *Gazette*; or
- (c) make the date publicly available.

Regulation 77A: inserted, on 1 January 2026, by regulation 7 of the Climate Change (Forestry) Amendment Regulations (No 2) 2025 (SL 2025/230).

#### **77B Application period for first ballot**

- (1) When the EPA makes known the opening date under regulation 77A, the EPA must also specify how long the application period for the first ballot will remain open.
- (2) The application period—
  - (a) must not be shorter than 20 working days; and
  - (b) must close no later than 31 July in that year.

Regulation 77B: inserted, on 1 January 2026, by regulation 7 of the Climate Change (Forestry) Amendment Regulations (No 2) 2025 (SL 2025/230).

**77C Making known opening date for second ballot applications**

At least 10 working days before the application period opens for that calendar year's second ballot for LUC class 6 land permits, the EPA must—

- (a) give public notice of the date; or
- (b) publish the date in the *Gazette*; or
- (c) make the date publicly available.

Regulation 77C: inserted, on 1 January 2026, by regulation 7 of the Climate Change (Forestry) Amendment Regulations (No 2) 2025 (SL 2025/230).

**77D Application period for second ballot**

- (1) The EPA must specify when the application period for the second ballot of a calendar year will close, by—
  - (a) giving public notice of the date; or
  - (b) publishing the date in the *Gazette*; or
  - (c) making the date publicly available.
- (2) The application period—
  - (a) must not be shorter than 10 working days; and
  - (b) must close no earlier than 10 working days after the date is specified by the EPA in accordance with subclause (1).

Regulation 77D: inserted, on 1 January 2026, by regulation 7 of the Climate Change (Forestry) Amendment Regulations (No 2) 2025 (SL 2025/230).

**77E Notifying applicants of successful applications**

The EPA must notify applicants whose applications are successful of the outcome of the ballot process as soon as practicable after a ballot closes.

Regulation 77E: inserted, on 1 January 2026, by regulation 7 of the Climate Change (Forestry) Amendment Regulations (No 2) 2025 (SL 2025/230).

*Apportioning hectares*

Heading: inserted, on 1 January 2026, by regulation 7 of the Climate Change (Forestry) Amendment Regulations (No 2) 2025 (SL 2025/230).

**77F Apportioning annual hectare limit between first and second ballots**

Of the annual hectare limit for a calendar year, 7,500 hectares is available for each of the first and second ballots in that year.

Regulation 77F: inserted, on 1 January 2026, by regulation 7 of the Climate Change (Forestry) Amendment Regulations (No 2) 2025 (SL 2025/230).

**77G Hectares reserved for small applications**

For each of the first and second ballots of a calendar year, 2,000 hectares of the annual hectare limit must be reserved for small applications.

Regulation 77G: inserted, on 1 January 2026, by regulation 7 of the Climate Change (Forestry) Amendment Regulations (No 2) 2025 (SL 2025/230).

**77H Roll-over limit**

The maximum proportion of the annual hectare limit for a calendar year that can be rolled over from the second ballot of that year to the next calendar year is 25%.

Regulation 77H: inserted, on 1 January 2026, by regulation 7 of the Climate Change (Forestry) Amendment Regulations (No 2) 2025 (SL 2025/230).

**77I Small applications**

**Small applications** are applications that relate to a maximum area of LUC class 6 land of 100 hectares.

Regulation 77I: inserted, on 1 January 2026, by regulation 7 of the Climate Change (Forestry) Amendment Regulations (No 2) 2025 (SL 2025/230).

**77J Reallocation of hectares after first ballot**

Hectares included in the first ballot of a calendar year that are not included in the LUC class 6 land permits that are issued following the first ballot must be reallocated to the second ballot of that calendar year.

Regulation 77J: inserted, on 1 January 2026, by regulation 7 of the Climate Change (Forestry) Amendment Regulations (No 2) 2025 (SL 2025/230).

**77K Roll-over of hectares after second ballot**

Hectares included in the second ballot of a calendar year that are not included in the LUC class 6 land permits that are issued following the second ballot must be rolled over to the next calendar year, subject to sections 190KK(2)(a) and (b) and 190KL of the Act.

Regulation 77K: inserted, on 1 January 2026, by regulation 7 of the Climate Change (Forestry) Amendment Regulations (No 2) 2025 (SL 2025/230).

*Eligible applications*

Heading: inserted, on 1 January 2026, by regulation 7 of the Climate Change (Forestry) Amendment Regulations (No 2) 2025 (SL 2025/230).

**77L Information required for eligible application**

To enter an application into a ballot for a LUC class 6 land permit, an applicant must ensure that the application includes the following information:

- (a) the total area of land, in hectares, described in each record of title included in the application:
- (b) the total area of LUC class 6 land, in hectares, described in all the records of title included in the application:
- (c) the basis for the land use capability classification calculation, that is, whether an NZLRI map or a property-scale map has been used:
- (d) if a property-scale assessment has been used, a statement that covers—
  - (i) who carried out the property-scale mapping; and

- (ii) when it was carried out; and
- (iii) the methodology used.

Regulation 77L: inserted, on 1 January 2026, by regulation 7 of the Climate Change (Forestry) Amendment Regulations (No 2) 2025 (SL 2025/230).

## Subpart 6—Averaging carbon accounting methodology

### 78 Overview

#### *Basics of methodology*

- (1) The averaging accounting methodology is covered by sections 191 to 191H of the Act. It applies to emissions and removals from an activity of standard forestry in a carbon accounting area (averaging). All land newly registered in standard forestry becomes carbon accounting areas (averaging).
- (2) The methodology accounts for emissions and removals from forest land based on the land's expected long-term average carbon stock over multiple forest rotations, instead of short-term changes in its actual carbon stock. These regulations set out more details of the methodology.

#### *Accounting during land's first rotation*

- (3) From the start of the land's first rotation,—
  - (a) changes in actual carbon stock (determined carbon stock, or DCS, under section 191D of the Act) are accounted for; and
  - (b) the participant in the activity is entitled to, or liable for, units based on those changes.
- (4) This ends when the land is considered to have reached its long-term average carbon stock (its **settled NACS**, which is the settled nominal average carbon stock). That point is generally reached when—
  - (a) the land is cleared, ending the first rotation; or
  - (b) the land's trees enter their upper age band.
- (5) The methodology is simplified because it—
  - (a) recognises only 3 age bands for each particular type of trees on land; and
  - (b) ascribes 3 corresponding levels of settled NACS (long-term average carbon stock) to the land.
- (6) When the settled NACS is reached by trees entering their upper age band, the trees can continue growing for years longer during the first rotation without any further accounting for actual carbon stock changes or entitlement to, or liability for, units.

#### *Accounting during land's subsequent rotations*

- (7) Similarly (and however the settled NACS was reached in the first rotation), in any subsequent rotation, there is no further accounting for actual carbon stock changes and no entitlement to, or liability for, units. The participant is expected

to replant and grow the trees, and then clear the trees, in each subsequent rotation. But this is not expected to change the land's long-term average carbon stock.

## 79 Determining NACS during first rotation

- (1) The NACS (or nominal average carbon stock, as expected long-term over multiple forest rotations) for land at any time during its first rotation is determined in accordance with this regulation, for the purposes of section 191D(3)(a) of the Act.
- (2) The age of the trees of the land's forest type must be calculated in accordance with regulation 52.
- (3) For a forest type specified in the first column of the table in subclause (5), with trees whose age falls within an age band specified in the second column,—
  - (a) the current age of the forest species on the land is treated as being the age specified in the third column (the **nominal clearing age**); and
  - (b) to avoid doubt, the length of each forest rotation is assumed to be equal to that nominal clearing age (because of section 191D(3)(a) of the Act).
- (4) The NACS for the land is the carbon stock from the forest calculated (as f)—
  - (a) for trees of the (average) age specified in the fourth column of the table (the **nominal average age**); and
  - (b) in accordance with regulation 51(1)(a) and (b) and (2), as if the land were a sub-area.
- (5) The table is as follows:

Forest type	Age band of trees (years)	Nominal clearing age (years)	Nominal average age (years)
<i>Pinus radiata</i>	0 to 4	0	0
	5 to 15	5	5
	16 or more	28	16
Douglas fir	0 to 4	0	0
	5 to 25	5	5
	26 or more	47	26
Exotic softwoods	0 to 4	0	0
	5 to 21	5	5
	22 or more	40	22
Exotic hardwoods	0 to 4	0	0
	5 to 11	6	5
	12 or more	21	12
Indigenous forest	0 to 4	0	0
	5 to 22	5	5
	23 or more	50	23

**Example**

Ten hectares of land in Auckland become forest land by being planted with *Pinus radiata* in 2026. The owner submits a provisional emissions return for the year 2041. They are not an FMA participant.

At the end of the emissions return period, on 31 December 2041,—

- the trees turn 16 years old, as calculated under regulation 52(a)(i) (see subclause (2)); and
- the current age of the trees is treated as being, and the length of each forest rotation is assumed to be, the nominal clearing age of 28 years (see subclause (3)); and
- the NACS is calculated based on the nominal average age (of trees) of 16 years (see subclause (4)); and
- the NACS is 3,960 tonnes = 10 hectares × 396 tonnes/hectare, where the value of 396 is specified for trees aged 16 years in the second column of table 1 in Schedule 4 (see subclause (4)); and
- that day becomes the settled NACS day (see regulation 81); and
- the nominal average age of 16 years becomes the settled NACS age (see regulation 83); and
- the settled NACS is calculated based on that nominal average age and so, as calculated when the emissions return is submitted, is the NACS of 3,960 tonnes.

**80 Determining TACS during first rotation**

- (1) The TACS (or typical average carbon stock, as expected long-term over multiple forest rotations) for land during its first rotation is determined in accordance with this regulation, for the purposes of section 191D(4)(a) of the Act.
- (2) For a forest type specified in the first column of the table in subclause (4),—
  - (a) the average expected rotation length for land of that kind is specified in the second column (the **typical clearing age**); and
  - (b) to avoid doubt, the average length of each forest rotation is assumed to be equal to that typical clearing age (because of section 191D(4)(a) of the Act).
- (3) The TACS for the land is the carbon stock from the forest calculated (as f)—
  - (a) for trees of the (average) age specified in the third column of the table (the **typical average age**); and
  - (b) in accordance with regulation 51(1)(a) and (b) and (2), as if the land were a sub-area.
- (4) The table is as follows:

Forest type	Typical clearing age (years)	Typical average age (years)
<i>Pinus radiata</i>	28	16
Douglas fir	47	26

Forest type	Typical clearing age (years)	Typical average age (years)
Exotic softwoods	40	22
Exotic hardwoods	21	12
Indigenous forest	50	23

### Example

Ten hectares of land in Auckland become forest land by being planted with *Pinus radiata* in 2030. The trees are first cleared in 2059. The first rotation ends after the trees have been cleared. The owner is not an FMA participant.

At all times during the first rotation,—

- the average length of each forest rotation is assumed to be the typical clearing age of 28 years (see subclause (2)); and
- the TACS is calculated based on the typical average age (of trees) of 16 years (see subclause (3)); and
- the TACS is 3,960 tonnes = 10 hectares × 396 tonnes/hectare, where the value of 396 is specified for trees aged 16 years in the second column of table 1 in Schedule 4 (see subclause (3)).

## 81 Settled NACS day

- (1) For any land in a carbon accounting area (averaging), the **settled NACS day** is the earliest day (during the first rotation) on which any of the following happens:
  - (a) the land is cleared and the first rotation ends;
  - (b) the trees of the land's forest type enter the age band where their nominal average age equals their typical average age (for example, *Pinus radiata* turns 16 years old);
  - (c) the land's forest type is changed and the trees of the new forest type are immediately within the age band where their nominal average age equals their typical average age.
- (2) If land becomes a carbon accounting area (averaging) by becoming subject to standard forestry, the settled NACS day may occur, and have effect, before then because—
  - (a) references to land in subclause (1) must be treated as including the land as it was before it became subject to standard forestry; and
  - (b) any related determinations of nominal average age and typical average age, or any other related matter, must be done or treated accordingly.

### Example

An area in Auckland becomes a carbon accounting area (averaging) by being planted with *Pinus radiata* in 2030. Land within the area is cleared, ending the first rotation, on 15 August 2045 when the trees are 15 years old. This means that the settled NACS day is 15 August 2045.

If the land had not been cleared beforehand, the settled NACS day would be 31 December 2045, when the *Pinus radiata* trees turn 16 years old (as calculated under regulation 52(a)(i)) and enter the age band where their nominal average age equals their typical average age.

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## 82 Effects of settled NACS day

### *Sub-area definitions*

- (1) See regulation 4(5) to (7) for how sub-areas depend on whether the calculation for the sub-area is for a day before, or on or after, the land's settled NACS day.

### *NACS or TACS during any rotation*

- (2) Subclause (3) applies only for the purposes of determining any land's NACS or TACS (during the first or any subsequent rotation).
- (3) If the land has reached its settled NACS day, the land's forest type is fixed as the forest type that it was on that day (the **settled forest type**), even if the forest species on the land change after that.

## 83 Settled NACS age and settled NACS

- (1) This regulation applies to any land in a carbon accounting area (averaging) that has reached its settled NACS day.
- (2) The **settled NACS age** of the land is the nominal average age relating to the age band that the trees of the settled forest type fall within on the settled NACS day.
- (3) The **settled NACS** of the land is the NACS calculated based on—
  - (a) those trees; and
  - (b) the settled NACS age, which is used as the nominal average age under regulation 79(4)(a).
- (4) To avoid doubt, although the settled NACS age does not change, the settled NACS may change in a later calculation if a variable in its calculation changes (such as the value of carbon stock per hectare in a table).

## 84 Determining prior clearing age and prior average age

- (1) This regulation applies to land during any subsequent rotation.
- (2) The **prior clearing age** is determined in accordance with subclauses (5) and (6), for the purposes of section 191D(5) of the Act.
- (3) The **prior average age** is determined in accordance with subclause (7).
- (4) To avoid doubt, because of the effects of those subclauses,—
  - (a) the prior clearing age is always the nominal clearing age relating to the settled NACS age; and
  - (b) the prior average age is always the settled NACS age.

*Prior clearing age*

- (5) For the initial subsequent rotation, the prior clearing age (of trees)—
- (a) is, provisionally, the age at which the trees of the land's settled forest type were cleared from the land so that the first rotation ended; but
  - (b) is treated as the nominal clearing age relating to the settled NACS age (as the nominal average age).
- (6) For any later subsequent rotation, the prior clearing age is treated as the prior clearing age from the prior subsequent rotation.

*Prior average age*

- (7) For any prior clearing age, the prior average age (of trees) is set as follows:
- (a) take the nominal clearing age that equals the prior clearing age; and
  - (b) set the prior average age at the nominal average age relating to the nominal clearing age.

**Example**

In the example in regulation 80,—

- the settled NACS day is 31 December 2045 (when the trees turn 16 years old, as calculated under regulation 52(a)(i)) and the settled NACS age is the nominal average age of 16 years, which relates to the nominal clearing age of 28 years; and
- for the initial subsequent rotation, the prior clearing age is 28 years, which is the nominal clearing age relating to the settled NACS age (see subclause (5)); and
- for each later subsequent rotation, the prior clearing age remains 28 years (see subclause (6)); and
- for all of those subsequent rotations, the prior average age is the settled NACS age of 16 years, which is the nominal average age relating to the nominal clearing age of 28 years (see subclause (7)).

**85 Determining NACS during subsequent rotation**

- (1) The NACS for land during a subsequent rotation is determined in accordance with this regulation, for the purposes of section 191D(3)(b) of the Act.
- (2) To avoid doubt, the length of each forest rotation is assumed to be equal to the prior clearing age.
- (3) The NACS for the land is the carbon stock from the forest calculated (as f)—
- (a) for trees of the prior average age; and
  - (b) in accordance with regulation 51(1)(a) and (b) and (2), as if the land were a sub-area.
- (4) To avoid doubt, the NACS during a subsequent rotation—
- (a) remains as the settled NACS (because the prior clearing age matches the nominal clearing age relating to the settled NACS age); but

- (b) as the settled NACS, may change in a later calculation if a variable in its calculation changes (see regulation 83(4)).

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**Example**

In the example in regulation 79, after the trees are cleared and the first rotation ends, the NACS remains 3,960 tonnes throughout every subsequent rotation, at least while the variables in its calculation remain unchanged (see subclauses (2) and (3)).

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**86 Determining TACS during subsequent rotation**

- (1) The TACS for land during a subsequent rotation is determined in accordance with this regulation, for the purposes of section 191D(4)(b) of the Act.
- (2) To avoid doubt, the average length of each forest rotation is assumed to be equal to the prior clearing age.
- (3) The TACS for the land is the carbon stock from the forest calculated (as f)—
  - (a) for trees of the prior average age; and
  - (b) in accordance with regulation 51(1)(a) and (b) and (2), as if the land were a sub-area.
- (4) To avoid doubt,—
  - (a) the TACS during the initial subsequent rotation may be lower than the TACS during the first rotation (if the prior clearing age is less than the typical clearing age); and
  - (b) the TACS remains the same for each later subsequent rotation (because the prior clearing age remains the same under regulation 84(6)), except that it may change in a later calculation if a variable in its calculation changes (similar to settled NACS under regulation 83(4)).

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**Example**

In the example in regulation 79, after the trees are cleared and the first rotation ends, the TACS remains 3,960 tonnes throughout every subsequent rotation, at least while the variables in its calculation remain unchanged (see subclauses (3) and (4)).

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**87 Calculation of carbon stock changes for carbon accounting area (averaging)**

- (1) A post-1989 forest land participant must calculate the emissions or removals from each carbon accounting area (averaging) covered by an emissions return for an emissions return period by calculating the carbon stock change (if any) over the period.
- (2) The carbon stock change (c) is calculated as follows, by reference to the sub-areas of the carbon accounting area at the start and end of the emissions return period:

$$c = e - s$$

where—

- e is the total from adding together the carbon stock of each sub-area at the end of the period (in tonnes)
  - s is the total from adding together the carbon stock of each sub-area at the start of the period (in tonnes).
- (3) The carbon stock of a sub-area is—
- (a) calculated in accordance with regulation 51 if regulation 4(6) defines the sub-area; or
  - (b) the settled NACS of the sub-area if regulation 4(7) defines the sub-area.
- (4) If c is—
- (a) positive, the change is a removal:
  - (b) negative, the change is an emission.
- (5) To avoid doubt, for the purposes of section 183B(1)(c)(ii) of the Act,—
- (a) if the change is a removal, zero emissions are specified under that provision:
  - (b) if the change is an emission, zero removals are specified under that provision:
  - (c) if the change is zero, zero removals and zero emissions are specified under that provision.

### **88 Stand-down period for deforested land before first rotation forest**

The stand-down period is until the end of the 15th year after the year of deforestation, for the purposes of section 191C(3)(b)(ii) of the Act (the period for which land must remain deforested before it can be first rotation forest).

### **89 Land declared to have first rotation forest**

- (1) For the purposes of section 191C(3)(d) of the Act, land in a carbon accounting area (averaging) is declared to have a first rotation forest if it has been cleared since it became forest land and one of the following paragraphs applies:
- (a) immediately before the land was cleared or (if it has been cleared more than once since it became forest land) most recently cleared,—
    - (i) it had a first rotation forest on it to which section 191C(3)(b) and (c) of the Act did not apply; and
    - (ii) the forest species on it was or were established by natural regeneration only; and
    - (iii) it had not reached its settled NACS day:
  - (b) immediately before the land was cleared or (if it has been cleared more than once since it became forest land) most recently cleared,—
    - (i) it had a first rotation forest on it; and

- (ii) the nominal average age of the trees of the land's forest type was 0 years.
- (2) The effect of this regulation is that the land continues to have a first rotation forest despite the clearing.

Regulation 89(1): replaced, on 1 January 2026, by regulation 9 of the Climate Change (Forestry) Amendment Regulations 2025 (SL 2025/221).

#### **90 Separating area A under section 189E, 189F, or 189G of Act**

- (1) This regulation sets requirements for area A of a CAA2 under section 189E or 189F of the Act, or of a CAA1 under section 189G of the Act, so that an area may need to be treated as 2 or more separate areas A, for the purposes of section 189E(3), 189F(3), or 189G(3).
- (2) Each area A must be a relevant area (as defined by regulation 4(2)) of land that, on the date for which the calculation is done under the relevant section,—
  - (a) satisfies the requirements of regulation 4(6)(a) to (d) (despite the calculation not being for a date before the land's settled NACS day); and
  - (b) has the same settled NACS age.
- (3) However, regulation 5 also applies to area A as if it were a sub-area defined in regulation 4.

#### **91 Calculating DCS under section 189E, 189F, or 189G of Act**

- (1) This regulation applies for the purposes of calculating the value of the determined carbon stock (DCS or variable d, but calculated per hectare) of an area A of—
  - (a) a CAA2 under section 189E or 189F of the Act; or
  - (b) a CAA1 under section 189G of the Act.
- (2) The value is determined by calculating the carbon stock of area A in accordance with regulation 51 and dividing it by the number of hectares in area A, as if area A were a sub-area.
- (3) To avoid doubt, the value is based on the actual forest type of area A on the date for which the calculation is done (regardless of any settled forest type).

#### **92 Calculating NACS under section 189E, 189F, or 189G of Act**

- (1) This regulation applies for the purposes of calculating the value of the nominal average carbon stock (NACS or variable n, but calculated per hectare) for an area A of—
  - (a) a CAA2 under section 189E or 189F of the Act; or
  - (b) a CAA1 under section 189G of the Act.
- (2) The value is the settled NACS for area A divided by the number of hectares in area A.

## Subpart 7—P89 offsetting

### 93 Interpretation

A term used but not defined in this subpart has the meaning given by section 181, 192, 192Q, or 192R of the Act.

### 94 Collection of information

- (1) The participants in relation to the following land must collect certain information about the land:
  - (a) P89 offsetting (forested) land, for the purposes of regulation 100:
  - (b) land to which section 192F of the Act applies (under which P89 offsetting (approved) land, including P89 offsetting (forested) land, is treated as having a subsequent rotation forest), for the purposes of regulation 101.
- (2) The information is the area (in hectares) of each forest type on the land and, in relation to each hectare of that forest type,—
  - (a) the forest type; and
  - (b) if the forest type is *Pinus radiata*, the region or regions in which the land is located; and
  - (c) the age of the trees of the forest type.
- (3) The information must be collected to the extent that—
  - (a) these regulations require the land's sub-areas to be defined; and
  - (b) the information is required to define the sub-areas.

### 95 Making P89 offset applications

- (1) A P89 offset application must include the information required by this regulation, for the purposes of—
  - (a) section 192A(2)(e)(iii) and (4)(b)(iii) of the Act; and
  - (b) providing evidence to establish that the criteria in section 192B(2) of the Act are met on the P89 offset application date.
- (2) The information is as follows:
  - (a) for each CAA2, the same information as that required by regulation 46 for an application under section 182C(3) of the Act (to add any carbon accounting area to the post-1989 forest land in respect of which a person is recorded as a participant):
  - (b) the information described by regulation 4 to define each sub-area of the CAA2s (as if they were P89 offsetting (forested) land) as expected at the end of the period prescribed in regulation 100(1)(a), based on the best information available on the P89 offset application date, such as information about—

- (i) the forest type and age of existing trees that are expected to be retained; and
  - (ii) the forest type and age of new trees that are expected to be planted; and
  - (iii) the size of each area of trees:
  - (c) geospatial mapping information about each CAA2 and about each sub-area described in paragraph (b):
  - (ca) evidence that the land meets the requirements in section 182C(5)(a)(ii) of the Act:
  - (d) the dates on which each area of land in each CAA2 was, if applicable,—
    - (i) planted, as first rotation forest:
    - (ii) cleared, ending the first rotation:
    - (iii) planted again, as subsequent rotation forest:
    - (iv) cleared again, ending that subsequent rotation:
  - (e) the calculation of the reference carbon stock of each CAA1, as determined in accordance with regulation 99:
  - (f) the calculation of the expected carbon stock of each CAA2, as if each were P89 offsetting (forested) land, as determined in accordance with regulation 100.
- (3) *See also*—
- (a) section 192A(2)(a) of the Act, which requires the application to specify the CAA1s (which are already defined):
  - (b) section 192A(2)(d) of the Act, which requires the application to include a new unit balance report that, under section 185(1)(a) of the Act, defines the CAA2s.

Regulation 95(2)(ca): inserted, on 31 October 2025, by regulation 8 of the Climate Change (Forestry) Amendment Regulations (No 2) 2025 (SL 2025/230).

## **96 Re-use periods of excess land for P89 offset applications**

- (1) This regulation relates to area 2 (excess) land or P89 offsetting (excess) land (the **excess land**), being a type of land that—
  - (a) may be included in a CAA2 for a P89 offset application; and
  - (b) derives from an earlier P90 offset application or P89 offset application.
- (2) For the purposes of section 192B(2)(c)(iii) or (iv) of the Act, the re-use period for the excess land expires—
  - (a) at the end of the second anniversary of—
    - (i) the P90 offset date under the P90 offset application that related to the area 2 (excess) land; or

- (ii) the P89 offset date under the P89 offset application that related to the P89 offsetting (excess) land; or
- (b) if the excess land is cleared before then, when it is cleared.

#### **97 Giving P89 release criteria notice**

A P89 release criteria notice must, for the purposes of section 192J(2)(d) and (4)(d)(iii) of the Act, include the following further information:

- (a) the information described by regulation 94 to define each sub-area of—
  - (i) the P89 offsetting (forested) land for each CAA1 as expected at the end of the period prescribed in regulation 100(1)(a), based on the best information available on the P89 offset date, such as information about—
    - (A) the forest type and age of existing trees that are expected to be retained; and
    - (B) the forest type and age of new trees that are expected to be planted; and
    - (C) the size of each area of trees:
  - (ii) the P89 offsetting (approved) land, including the P89 offsetting (forested) land:
- (b) geospatial mapping information about the following, and each of their sub-areas, as described in paragraph (a):
  - (i) the P89 offsetting (forested) land:
  - (ii) the P89 offsetting (approved) land, including the P89 offsetting (forested) land:
- (c) the calculation of the expected carbon stock of the P89 offsetting (forested) land for each CAA1, as determined in accordance with regulation 100:
- (d) if section 192I(3) of the Act applies (where any land ceases to be P89 offsetting (approved) land because of certain events),—
  - (i) the calculation, in accordance with section 192I(4) of the Act, of the area by which the CAA1 is to be treated as reduced:
  - (ii) the calculation, in accordance with section 192I(5) of the Act, of the amount by which the reference carbon stock for the CAA1 is to be treated as reduced.

#### **98 Making applications to substitute land for non-compliant land**

- (1) An application under section 192Q of the Act must include the information required by this regulation, for the purposes of—
  - (a) section 192Q(3)(f) and (4)(c)(iii); and

- (b) providing evidence to establish that the criteria in section 192R(2) of the Act are met.
- (2) The information is as follows:
  - (a) for the substitute land, the same information as that required by regulation 46 for an application under section 182C(3) of the Act (to add any carbon accounting area to the post-1989 forest land in respect of which a person is recorded as a participant):
  - (b) the information described by regulation 94 to define each sub-area of the P89 offsetting (forested) land for each CAA1 as expected at the end of the period prescribed in regulation 100(1)(a), based on the best information available on the substitution date, such as information about—
    - (i) the forest type and age of existing trees that are expected to be retained; and
    - (ii) the forest type and age of new trees that are expected to be planted; and
    - (iii) the size of each area of trees:
  - (c) geospatial mapping information about the substitute land and about the P89 offsetting (forested) land, and each of its sub-areas, as described in paragraph (b):
  - (d) the dates on which each area of land in the substitute land was, if applicable,—
    - (i) planted, becoming first rotation forest:
    - (ii) cleared, ending the first rotation:
    - (iii) planted again, becoming subsequent rotation forest:
    - (iv) cleared again, ending the subsequent rotation:
  - (e) the calculation of the expected carbon stock of the P89 offsetting (approved) land for each CAA1, as if such land were P89 offsetting (forested) land, as determined in accordance with regulation 100.
- (3) *See also*—
  - (a) section 192Q(3)(a) of the Act, which requires the application to specify the CAA5s (which are already defined):
  - (b) section 192Q(3)(e) of the Act, which requires the application to include a new unit balance report that, under section 185(1)(a) of the Act, defines the CAA6s.

## **99 Determining reference carbon stock**

- (1) The reference carbon stock of a CAA1 is determined in accordance with this regulation, for the purposes of section 192A(2)(e)(i) of the Act.
- (2) The reference carbon stock of the CAA1 is determined by adding together the carbon stock of each sub-area of the CAA1.

- (3) A sub-area's carbon stock is,—
- (a) for a non-FMA participant, the settled NACS of the sub-area; or
  - (b) for an FMA participant, the settled NACS of the sub-area but calculated using the default tables (instead of the participant-specific tables).

#### **100 Determining expected carbon stock**

- (1) The expected carbon stock of P89 offsetting (forested) land is determined, for the purposes of section 192I(2) of the Act,—
- (a) as the carbon stock that its sub-areas are expected to have achieved at the end of the period when their trees have reached their typical average age referred to in regulation 80; and
  - (b) in accordance with this regulation.
- (2) The expected carbon stock of the P89 offsetting (forested) land is determined by adding together the carbon stock of each sub-area of the land.
- (3) A sub-area's carbon stock is determined by calculating the sub-area's TACS in accordance with regulation 80—
- (a) as if the land were in a carbon accounting area and during its first rotation; and
  - (b) using the default tables, even for an FMA participant; and
  - (c) specifically, using the same default tables that were used to calculate the reference carbon stock of the related CAA1 under regulation 99, even if the default tables have been amended since then.
- (4) If section 192R(2)(c)(ii) of the Act applies, the information and calculations required by this regulation must be as at the substitution date (instead of the P89 offset date).

#### **101 Prior clearing age and settled NACS for P89 offsetting (approved) land**

- (1) This regulation applies to land while section 192F of the Act applies to it (that section treats P89 offsetting (approved) land, including P89 offsetting (forested) land, as having a subsequent rotation forest).
- (2) Despite regulation 84, the prior clearing age of a sub-area is treated as being the typical clearing age for land of that kind under regulation 80(2).
- (3) To avoid doubt, the prior average age of a sub-area is set by regulation 84(7) (based on its prior clearing age).
- (4) The following apply for the sub-area:
- (a) the sub-area is treated as having already reached its settled NACS day;
  - (b) the settled NACS is treated as being the NACS determined under regulation 85;
  - (c) the settled NACS age is treated as being the prior average age.

## Subpart 8—Temporary adverse events

### 102 Overview

- (1) A natural or an accidental event (the **adverse event**) may result in land ceasing to meet a threshold of tree crown cover from forest species (part of the definition of forest land). An application can be made for a temporary adverse event suspension if that affected land, including any land on which mortally affected trees were intentionally cleared, is at least 1 hectare of contiguous land. Beyond that 1-hectare minimum, the affected land may also include land on which certain additional clearing is done as a result of the event.
- (2) The main criteria for the application to be accepted are that the EPA is satisfied that the affected land is likely to achieve re-establishment under section 193J, and carbon recovery under section 193M, of the Act.
- (3) If the application is accepted, the affected land becomes temporary adverse event land. This starts on the day before the event date. The event date is generally the first day on which the natural or accidental event occurs, but can be later if—
  - (a) the event involves disease or pests that mortally affect trees but do not clear them; or
  - (b) for an ongoing event, an additional application is made after an emissions return has been submitted for any additional affected land.
- (4) If an adverse event is ongoing, additional applications can be made for land affected by the event at different times. In that case, different temporary adverse event land (and potentially event dates) can result from each application. The 1-hectare minimum applies to any additional application.
- (5) While land is temporary adverse event land, the participant is generally not liable to surrender, or entitled to receive, units for emissions and removals for the land (including from the adverse event). In some cases, there is no need to account for related emissions or removals.

#### *Application for temporary adverse event suspension*

### 103 Adverse events

- (1) This regulation prescribes the kinds of events that are adverse events, for the purposes of section 193A(1)(b) of the Act.

#### *Natural events*

- (2) A natural event is an adverse event.
- (3) Examples of natural events are windthrow, snow, flood, landslide or slip, drought, infection by disease, damage by pests (such as insects or animals), and naturally caused fire.

*Accidental events*

- (4) An accidental event is an adverse event.
- (5) Examples of accidental events are accidental fires (including a controlled burn that becomes uncontrolled), application of herbicide (including herbicide blown from other land), and browsing by animals.

*Clearing of mortally affected trees included in adverse event*

- (6) For any natural or accidental event on forest land on which standard forestry is carried out, the adverse event includes any intentional clearing by human activity of trees that were mortally affected by the natural or accidental event.

*Additional clearing included in adverse event*

- (7) In certain circumstances, the adverse event includes any clearing of trees (**additional clearing**) that is—
  - (a) intentional and done by human activity; and
  - (b) additional to—
    - (i) the clearing that results directly from the natural or accidental event; and
    - (ii) any clearing of mortally affected trees under subclause (6).
- (8) The circumstances are that—
  - (a) the trees must be cleared to improve the health or safety of people, or to provide site access, as a result of the natural or accidental event; or
  - (b) only for forest land on which standard forestry is carried out,—
    - (i) the trees must be cleared because they were damaged by the natural or accidental event; or
    - (ii) the trees must be cleared to prevent further disturbances that may result from the natural or accidental event.

**104 Minimum area of affected land**

- (1) This regulation prescribes the minimum area of land in a CAA1 that is affected by an adverse event, for the purposes of section 193A(1)(d) of the Act.
- (2) The minimum area is 1 hectare of contiguous land, excluding any area of additional clearing.
- (3) To avoid doubt, if an adverse event occurs over 2 or more days (is **ongoing**), and an application under section 193A of the Act relates to additional affected land from the same adverse event for which another application has already been accepted (an **additional application**), the minimum area applies to each additional application.

### 105 Event date for certain adverse events

- (1) This regulation specifies the event date for an adverse event that occurs in specified circumstances, for the purposes of the definition of event date in section 193(1) of the Act.

*Clearing of trees that are mortally affected by disease or pests (standard forestry only)*

- (2) The first circumstances are that the event—
- (a) is on forest land on which standard forestry is carried out; and
  - (b) involves—
    - (i) a natural event of infection by disease or damage by pests (such as insects or animals) that mortally affects trees, but does not clear them; and
    - (ii) the intentional clearing by human activity of the mortally affected trees.
- (3) The **event date** is the first day of the intentional clearing by human activity of the mortally affected trees.

*Submission of emissions return after ongoing event started (only for additional application)*

- (4) The second circumstances are that—
- (a) the adverse event is ongoing; and
  - (b) an additional application is made for additional affected land in relation to the adverse event; and
  - (c) an emissions return was submitted (other than under section 193A(3)(b) of the Act), for any CAA1 that contains any of that additional affected land, for an emissions return period with a relevant date (meaning end date) that is—
    - (i) on or after what would be the event date (if not for this subclause); and
    - (ii) before the additional application is made.
- (5) The **event date**, for the purposes of the additional application and any resulting temporary adverse event land, is the day after the latest relevant date of an emissions return described by subclause (4).

*Priority*

- (6) Subclauses (4) and (5) override subclauses (2) and (3).

### 106 Pre-event carbon stock rate for affected land

- (1) This regulation prescribes the methodology for determining the pre-event carbon stock rate for the affected land in a CAA1 (which becomes an affected CAA2 and, if approved, temporary adverse event land from the CAA1), for the

purposes of the definition of pre-event carbon stock rate in section 193(1) of the Act.

- (2) The pre-event carbon stock rate ( $r$ , in tonnes/hectare) is calculated as follows for the day before the event date:

$$r = c \div a$$

where—

$c$  is the total from adding together the carbon stock of each sub-area of the affected land in the CAA1 (in tonnes)

$a$  is the area of the affected land in the CAA1 (in hectares).

- (3) To avoid doubt, the sub-areas of the affected land in the CAA1 must be based on the sub-areas of the affected CAA2s formed from the affected land (*see* section 193A(3)(c)(i) of the Act).

*Carbon stock of sub-areas*

- (4) Subclause (5) applies if a sub-area—
- (a) is in a carbon accounting area (stock change); or
  - (b) is in a carbon accounting area (averaging) and is defined by regulation 4(6).
- (5) The sub-area's carbon stock is calculated—
- (a) in accordance with regulation 51; but
  - (b) using the default tables, even for an FMA participant.
- (6) If a sub-area is in a carbon accounting area (averaging) and is defined by regulation 4(7), the sub-area's carbon stock is,—
- (a) for a non-FMA participant, the settled NACS of the sub-area; or
  - (b) for an FMA participant, the settled NACS of the sub-area but calculated using the default tables (instead of the participant-specific tables).

### 107 Other information required in application

- (1) An application under section 193A of the Act must include the information required by this regulation, for the purposes of—
- (a) section 193A(3)(d)(ii) and (4)(c)(iii); and
  - (b) providing evidence to establish that the criteria in section 193B(2) of the Act are met.
- (2) The information is as follows:
- (a) details of the adverse event, including—
    - (i) a description of the event; and
    - (ii) the event date; and
    - (iii) for an ongoing event, the period during which the event occurred:

- (b) the information required to define the affected land, including its location and size:
- (c) geospatial mapping information about the affected land.

**108 Deadline for submitting application**

- (1) This regulation prescribes the deadline for submitting an application, for the purposes of section 193A(4)(b) of the Act.
- (2) The application must be submitted before an emissions return is submitted for any CAA1 that contains affected land.
- (3) However, if regulation 105(4) applies (additional application for ongoing adverse event, with certain emissions return already submitted), the application must be submitted before the first anniversary of the end of the ongoing event.

*Criteria of temporary adverse event suspension*

**109 Notification of occurrence of adverse event**

The requirement to notify the EPA of the occurrence of an adverse event, for the purposes of section 193B(2)(b) of the Act, is satisfied by making an application about the adverse event in accordance with section 193A of the Act.

**110 Carbon stock for carbon recovery of temporary adverse event land**

- (1) This regulation prescribes the methodology for determining the carbon stock for a carbon accounting area of temporary adverse event land, for the purposes of determining carbon recovery under section 193M of the Act.
- (2) The carbon stock (*s*, in tonnes/hectare) is calculated as follows:

$$s = c \div a$$

where—

- c* is the total from adding together the carbon stock of each sub-area of the carbon accounting area (in tonnes)
- a* is the area of the carbon accounting area (in hectares).
- (3) The carbon stock is calculated for each 31 December after the event date (so that the age of trees is counted to the following year under regulation 52(a)(i)).
- (4) Each sub-area's carbon stock is calculated—
  - (a) in accordance with regulation 106(4) to (6); and
  - (b) using the same default tables that were used to calculate the pre-event carbon stock rate of the same land under that regulation, even if the default tables have been amended since then.
- (5) If a carbon accounting area has achieved carbon recovery for the purposes of section 193M of the Act but ceases to exist because it is reconfigured,—

- (a) the carbon recovery and any related notice given under section 193N of the Act cease to have effect; and
  - (b) this regulation must be applied afresh to the reconfigured carbon accounting area or areas.
- (6) To avoid doubt, if the carbon stock calculation means that any carbon accounting area achieves carbon recovery, and the next emissions return that covers the area is for a period ending on the 31 December for which the calculation is done, the notice required by section 193N of the Act is given when that emissions return is submitted.

### **111 Other criteria for approval of application**

- (1) This regulation prescribes other criteria for approval of an application submitted under section 193A of the Act, for the purposes of section 193B(2)(d) of the Act.
- (2) There must have been no emissions return submitted for any CAA1 during the period—
  - (a) after the application is made; and
  - (b) before the application is approved.
- (3) The event date must be on or after 1 January 2023.

#### *No accounting for certain emissions and removals*

### **112 Limited requirement to calculate emissions and removals and submit emissions returns**

- (1) If section 193N(4) of the Act applies, a participant for temporary adverse event land is not required to—
  - (a) calculate emissions and removals for which they are not liable to surrender, or entitled to receive, units under section 193F of the Act; or
  - (b) submit emissions returns covering a carbon accounting area in relation to which they are not liable to surrender, or entitled to receive, units under that section.
- (2) If carbon recovery was achieved, so that a carbon accounting area ceased to be temporary adverse event land, during an emissions return period, the exemption under subclause (1)(a) has effect as set out in the rest of this regulation.
- (3) Despite regulation 50(2) or 87(2), in calculating the carbon stock change of the carbon accounting area under that provision, variable *s* is the total from adding together the carbon stock of each sub-area at the date on which carbon recovery was achieved.

## Subpart 9—Input returns

### 113 Emissions returns for forestry activities for which input returns may be submitted

An input return may be submitted for an emissions return for any of the following forestry activities, for the purposes of section 194(1) of the Act:

- (a) in relation to pre-1990 forest land, an activity listed in Part 1 of Schedule 3 of the Act (deforesting):
- (b) in relation to P90 offsetting land, an activity listed in Part 1A of Schedule 3 of the Act (deforesting, including when deemed under section 181R of the Act):
- (c) in relation to post-1989 forest land, an activity of standard forestry or permanent forestry.

### 114 Deadline for submitting input return

For the purposes of section 194(3)(a) of the Act, the deadline for submitting an input return for an emissions return is 11 pm on the day by which the emissions return must be provided under the Act.

Regulation 114: replaced, on 1 January 2026, by regulation 10 of the Climate Change (Forestry) Amendment Regulations 2025 (SL 2025/221).

### 115 Information required in input return for pre-1990 forest land

- (1) This regulation applies to an input return for an emissions return relating to pre-1990 forest land (for deforesting).
- (2) The input return must specify each area that the emissions return covers (the **area cleared**).
- (3) The input return must set out the following information for each area cleared:
  - (a) the following information collected in accordance with regulation 22, as modified by section 180H(2)(a) of the Act (if the trees cleared are 8 years old or younger):
    - (i) the area (in hectares) of the cleared land:
    - (ii) for each hectare of cleared land,—
      - (A) the forest type cleared:
      - (B) if the forest type is *Pinus radiata*, the region or regions in which the land is located:
      - (C) the age of the trees of the forest type cleared:
  - (b) geospatial mapping information, or other information required by sub-clause (4), that is sufficiently detailed to enable the EPA to determine the area of the following (in hectares):
    - (i) the cleared land:

- (ii) each set of land with all the same attributes under paragraph (a)(ii).
- (4) The input return must set out information that fully defines the spatial extent of any land, instead of its geospatial mapping information, if the EPA prescribes the form or format of that information under section 90 of the Act.

#### **116 Information required in input return for P90 offsetting land**

- (1) This regulation applies to an input return for an emissions return relating to P90 offsetting land (for deforesting), whether the emissions return is required by—
- (a) section 181R(1)(b)(ii) of the Act for a clearing that is deemed deforestation; or
  - (b) section 181S(1)(b)(i) of the Act for deforestation.
- (2) The input return must specify each area of affected land (as defined by section 181Q(1)(c) of the Act) that the emissions return covers.
- (3) The input return must set out the following information:
- (a) the area (in hectares) of each area of affected land;
  - (b) the total area (in hectares) of all of the area 2 (approved) land referred to in section 181Q(1)(b) of the Act;
  - (c) the baseline carbon stock (in tonnes) of the area 1 (offset) land, as recorded under section 181U(2)(d) of the Act;
  - (d) geospatial mapping information, or other information required by subclause (4), that is sufficiently detailed to enable the EPA to determine the area of the following (in hectares):
    - (i) each area of affected land;
    - (ii) all of the area 2 (approved) land referred to in section 181Q(1)(b) of the Act.
- (4) The input return must set out information that fully defines the spatial extent of any land, instead of its geospatial mapping information, if the EPA prescribes the form or format of that information under section 90 of the Act.

#### **117 Information required in input return for post-1989 forest land**

- (1) This regulation applies to an input return for an emissions return relating to post-1989 forest land (for standard forestry or permanent forestry).
- (2) The input return must specify—
- (a) the activity for which the person is or was a participant; and
  - (b) the 1 or more carbon accounting areas covered by the emissions return that the input return also covers.
- (3) The input return must set out the following information for each carbon accounting area that it covers:

- (a) whether it is a carbon accounting area (stock change) or a carbon accounting area (averaging):
- (b) the emissions return period that applies:
- (c) the area (in hectares) of the carbon accounting area:
- (d) the following information collected in accordance with regulation 49 as at both the start and the end of the emissions return period, except for any land in a carbon accounting area (averaging) that has reached its settled NACS day before the start of the emissions return period:
  - (i) the area (in hectares) of the land of each forest type in the carbon accounting area:
  - (ii) for each hectare of land of each forest type,—
    - (A) the forest type:
    - (B) if the forest type is *Pinus radiata* and the default tables are used, the region or regions in which the land is located:
    - (C) the year of planting or regeneration in their final location of the trees of the forest type:
- (e) for a carbon accounting area (stock change), the following information collected in accordance with regulation 49 for land cleared during the emissions return period, or while it was post-1989 forest land and 10 years or less before the start of the emissions return period:
  - (i) the area (in hectares) of land cleared in the carbon accounting area:
  - (ii) for each hectare of cleared land,—
    - (A) the forest type cleared:
    - (B) if the forest type is *Pinus radiata* and the default tables are used, the region or regions in which the land is located:
    - (C) the age of the trees of the forest type cleared:
    - (D) the year in which the trees of the forest type were cleared:
- (f) for a carbon accounting area (averaging) with specified cleared land, the following information collected in accordance with regulation 49:
  - (i) the area (in hectares) of the specified cleared land:
  - (ii) for each hectare of the specified cleared land,—
    - (A) the forest type cleared:
    - (B) if the forest type is *Pinus radiata* and the default tables are used, the region or regions in which the land is located:
    - (C) the age of the trees of the forest type cleared:
    - (D) the year in which the trees of the forest type were cleared:

- (iii) if the clearing of the specified cleared land did not end the first rotation because of regulation 89(1)(a), that the forest species was or were established by natural regeneration:
  - (g) geospatial mapping information, or other information required by subclause (5), that is sufficiently detailed to enable the EPA to determine the area (in hectares) of the following areas for which information is required by another paragraph:
    - (i) the carbon accounting area:
    - (ii) the land of each forest type in the carbon accounting area:
    - (iii) each set of land with all the same attributes under paragraph (d)(ii) at the start, and at the end, of the emissions return period:
    - (iv) the land cleared, or specified cleared land, in the carbon accounting area:
    - (v) each set of land with all the same attributes under paragraph (e)(ii) or (f)(ii):
  - (h) if the person is an FMA participant for the emissions return period, the details of—
    - (i) the participant-specific tables (if any) that they must use to calculate the carbon stock:
    - (ii) any applicable waiver relating to an inactive plot described in regulation 55(5).
- (4) In subclause (3), **specified cleared land** means—
  - (a) land cleared where—
    - (i) the clearing ended the first rotation (even if the land was cleared before the start of the emissions return period); and
    - (ii) the land has not reached its settled NACS day before the start of the emissions return period; or
  - (b) land cleared where—
    - (i) the clearing did not end the first rotation because of regulation 89 (land declared to have first rotation forest) or section 193G of the Act (for temporary adverse event land); and
    - (ii) the clearing occurred 10 years or less before the start of the emissions return period.
- (5) The input return must set out information that fully defines the spatial extent of any land, instead of its geospatial mapping information, if the EPA prescribes the form or format of that information under section 90 of the Act.

Regulation 117(3)(f)(iii): amended, on 1 January 2026, by regulation 11 of the Climate Change (Forestry) Amendment Regulations 2025 (SL 2025/221).

**118 Modified information required in certain input return for temporary adverse event land**

- (1) This regulation applies to an input return for an emissions return to which regulation 112(2) applies (carbon recovery achieved, so that carbon accounting area ceased to be temporary adverse event land, during emissions return period).
- (2) The input return must—
  - (a) specify the date on which carbon recovery was achieved; and
  - (b) include all of the information required by regulation 117, but as if the start of the emissions return period were the date on which carbon recovery was achieved.

**119 Modified information required in input return for grant-funded forest**

- (1) This regulation applies to an input return for an emissions return to which regulation 123 applies (attributing removals to grant-funded forests).
- (2) The input return must,—
  - (a) for each carbon accounting area that it covers and that contains only grant-funded forest with the same stand-down period,—
    - (i) identify the carbon accounting area; and
    - (ii) specify the dates of the stand-down period; and
  - (b) for each carbon accounting area that it covers and that contains any grant-funded forest, but to which paragraph (a) does not apply,—
    - (i) set out geospatial mapping information, or other information required by regulation 117(5), that is sufficiently detailed to enable the EPA to determine the area (in hectares) of each part of the carbon accounting area that contains grant-funded forest with the same stand-down period; and
    - (ii) specify the dates of the stand-down period that applies to each such part; and
  - (c) include all of the information required by regulation 117; and
  - (d) also include the information required by regulation 117(3)(d) but—
    - (i) in respect of only the land with grant-funded forest; and
    - (ii) if a stand-down period starts during the emissions return period, as at the start of the stand-down period instead of the start of the emissions return period; and
    - (iii) if a stand-down period ends during the emissions return period, as at the end of the stand-down period instead of the end of the emissions return period.

## Subpart 10—Grant-funded forests

### 120 Interpretation

In this subpart,—

**grant-funded forest**—

- (a) has the same meaning as in section 197(a) of the Act; and
- (b) to avoid doubt, is the forest species in relation to which a person has received a grant from the Crown under a prescribed grant scheme relating to forestry

**specified period** means the period described in regulation 121(1)(b) that is specified in the relevant contract.

### 121 Crown grant schemes relating to forestry

- (1) A grant scheme relating to forestry, for the purposes of section 197(a) of the Act, is a scheme in which the Crown and a person enter into a contract under which—
  - (a) the Crown agrees to pay a grant to the person to plant forest species on any land; and
  - (b) for a period specified in the contract, the person agrees to 1 or both of the following in respect of all or part of that forest land:
    - (i) not to register as a participant in an activity of standard forestry or permanent forestry;
    - (ii) not to receive New Zealand units for removals.
- (2) However, the scheme is treated as never having been a grant scheme relating to forestry—
  - (a) at all if, during the specified period, the person fully repays the Crown for the grant received under the contract; or
  - (b) as it affects only part of the land if, during the specified period,—
    - (i) the person partly repays the Crown for the grant received under the contract; and
    - (ii) the Crown and the person agree on the particular part of the land to which the repayment applies.

### 122 Stand-down period for grant-funded forest

The stand-down period for a grant-funded forest, for the purposes of section 197(b) of the Act, is the specified period of the relevant contract.

### 123 Methodology for attributing removals to grant-funded forests

- (1) The removals that are attributable to any grant-funded forest and that occur during the stand-down period for that forest (the **discounted removals**) are

determined in accordance with this regulation, for the purposes of section 197 of the Act and a participant's emissions return.

- (2) If the emissions return covers grant-funded forests with different stand-down periods,—
- (a) item c in subclause (5) must be separately calculated under subclauses (3) to (6) for each forest; and
  - (b) each c must be added to get the final c.

*Discounted removals for grant-funded forest*

- (3) The relevant sub-areas of a grant-funded forest must be identified—
- (a) at the start of the emissions return period or, if the stand-down period starts during the emissions return period, at the start of the stand-down period (the **start point**); and
  - (b) at the end of the emissions return period or, if the stand-down period ends during the emissions return period, at the end of the stand-down period (the **end point**).
- (4) A **relevant sub-area** is any land that—
- (a) is covered by the emissions return; and
  - (b) contains only the grant-funded forest; and
  - (c) otherwise satisfies the requirements for the sub-area of a carbon accounting area (whether stock change or averaging).
- (5) The carbon stock change (c) over all relevant sub-areas must be calculated as follows, by reference to the relevant sub-areas at the start point and end point:

$$c = e - s$$

where—

e is the total from adding together the carbon stock of each relevant sub-area at the end point (in tonnes)

s is the total from adding together the carbon stock of each relevant sub-area at the start point (in tonnes).

- (6) The carbon stock of a relevant sub-area is—
- (a) calculated in accordance with regulation 51 if the relevant sub-area—
    - (i) is within a carbon accounting area (stock change); or
    - (ii) is within a carbon accounting area (averaging) and is defined by regulation 4(6); or
  - (b) the settled NACS of the land if the relevant sub-area is within a carbon accounting area (averaging) and is defined by regulation 4(7).

*Final discounted removals*

- (7) If c is—
- (a) positive, the discounted removals equal c:

(b) negative, there are no discounted removals.

*Effect on emissions return*

(8) To avoid doubt, the emissions return must—

(a) set out the determination of the discounted removals; and

(b) exclude the discounted removals when calculating any liability or entitlement for emissions and removals during the emissions return period.

## Schedule 1 Transitional, savings, and related provisions

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### Part 1 Provisions relating to these regulations as made (replacing Climate Change (Forestry Sector) Regulations 2008)

#### 1 Interpretation

In this Part,—

**2008 regulations** means the Climate Change (Forestry Sector) Regulations 2008

**2018–2022 MERP** means the MERP starting on 1 January 2018 and ending on 31 December 2022 (referred to as the third mandatory emissions return period in clause 4 of Schedule 1AA of the Act)

**2023–2025 MERP** means the MERP starting on 1 January 2023 and ending on 31 December 2025

**amendment Act** means the Climate Change Response (Emissions Trading Reform) Amendment Act 2020

**commencement date** means 1 January 2023.

#### 2 Emissions returns submitted before or after commencement

- (1) *See* clause 22 of Schedule 1AA of the Act, which requires an emissions return submitted or assessed before the commencement date to be dealt with in accordance with the Act as it was immediately before that date.
- (2) To avoid doubt, an emissions return submitted or assessed on or after the commencement date must comply with the Act, as amended on that date, and these regulations.

#### 3 Emissions returns for 2018–2022 MERP for carbon accounting areas becoming subject to averaging

- (1) This clause applies, in respect of an emissions return to which clause 32 or 34 of Schedule 1AA of the Act applies, to—
  - (a) the calculations and assessments described in clause 32(2) of that schedule; and
  - (b) the determination described by clause 35(2) of that schedule.
- (2) These regulations apply to those matters as if the regulations had come into force before the start of the emissions return period (in accordance with the requirement by clause 32(2)(b) or 35(2)(c) of that schedule for the matters to be dealt with as if the amendment Act had come into force before then).

**4 Choice for new FMA participants in 2023–2025 MERP**

- (1) This clause applies to a person who—
  - (a) is an FMA participant in the 2023–2025 MERP; and
  - (b) was not an FMA participant in the 2018–2022 MERP.
- (2) The participant may choose, in respect of the 2023–2025 MERP,—
  - (a) not to comply with regulation 58(2) (and so not have plots allocated by the end of the MERP); and
  - (b) instead of complying with regulation 70 or 71 for any forestry emissions return for a period that is all or part of the MERP, to calculate carbon stock using the default tables for that emissions return.
- (3) However, if the participant has participant-specific tables produced,—
  - (a) and the tables are definitive at the end of the MERP, the participant must comply with regulation 70 for any MERP-end emissions return:
  - (b) in any case, the participant must comply with regulation 71 for any other forestry emissions return.

**5 Choices for existing FMA participants in 2023–2025 MERP**

- (1) This clause applies to a person who—
  - (a) is an FMA participant in the 2023–2025 MERP; and
  - (b) was an FMA participant in the 2018–2022 MERP.

*Choice to use existing information for existing plots*

- (2) Subclause (3) applies to any FMA information that the participant collected and submitted for 1 or more plots for the 2018–2022 MERP (the **existing information**), whether under these regulations or the 2008 regulations.
- (3) If information is to be submitted under regulation 68(3) for any of those plots for the 2023–2025 MERP, the participant may satisfy that requirement by instead submitting the relevant existing information.

*Choice to use certain tables (new plots and new information not required)*

- (4) The participant may choose, in respect of the 2023–2025 MERP,—
  - (a) not to comply with regulation 58(2) (and so not have plots allocated by the end of the MERP); and
  - (b) instead of complying with regulation 70, to comply with regulation 71 as if it applied to the MERP-end emissions return (and so calculate carbon stock using tables that need not be definitive at the end of the MERP).
- (5) However, if the participant has participant-specific tables produced and the tables are definitive at the end of the MERP, the participant must comply with regulation 70 for any MERP-end emissions return.
- (6) *[Revoked]*

Schedule 1 clause 5(4): replaced, on 19 March 2025, by regulation 7(1) of the Climate Change (Forestry) Amendment Regulations (No 2) 2024 (SL 2024/271).

Schedule 1 clause 5(6): revoked, on 19 March 2025, by regulation 7(2) of the Climate Change (Forestry) Amendment Regulations (No 2) 2024 (SL 2024/271).

## **6 Existing waivers in relation to use of participant-specific tables**

- (1) This clause applies if, immediately before the commencement date, an FMA participant has a waiver that was granted under regulation 22L of the 2008 regulations in respect of an emissions return for any part of the 2018–2022 MERP (an **existing waiver**).
- (2) If the existing waiver was granted under regulation 22L(1)(a) of the 2008 regulations, the participant may choose, in respect of the 2018–2022 MERP,—
  - (a) to apply regulation 74(2), and to comply with regulation 70 (including its subclause (7)) and use the tables it requires for the MERP-end emissions return; or
  - (b) to apply regulation 22L(2)(a) of the 2008 regulations, and to use the tables it requires for the MERP-end emissions return.
- (3) The participant must give notice with the MERP-end emissions return of the choice made under subclause (2).
- (4) The existing waiver must be treated as if it were granted under regulation 74 if—
  - (a) the participant chooses the option in subclause (2)(a); or
  - (b) the existing waiver was granted under regulation 22L(1)(b) of the 2008 regulations.
- (5) If the existing waiver is treated as if it were granted under regulation 74,—
  - (a) the waiver condition in regulation 74(7) applies; and
  - (b) the carbon accounting areas to which the waiver applies are those on which the plots to which the existing waiver related are, or would have been, centred.
- (6) If the participant chooses the option in subclause (2)(b), the existing waiver applies only in respect of the 2018–2022 MERP and not to any later MERP.

## **7 Existing extensions of deadlines**

If an extension was granted under regulation 22LA of the 2008 regulations, and the extended deadline is on or after the commencement date, the extension must be treated as if it were granted under regulation 75.

## **8 Change from PFSI activity to standard or permanent forestry in 2023–2025 MERP**

- (1) This clause applies to a person who, in the 2023–2025 MERP, becomes a participant in standard forestry or permanent forestry on any post-1989 forest

land under section 189B of the Act, after changing from PFSI activity on the land.

- (2) If the forest sink covenant that was registered against the person's forest land required them to comply with the requirements for an FMA participant,—
  - (a) the person must be treated as if they were an FMA participant in the 2018–2022 MERP; and
  - (b) any waiver granted on terms equivalent to a waiver under regulation 22L of the 2008 regulations must be treated as if it were a waiver under that regulation; and
  - (c) anything done in compliance with the requirements for an FMA participant, as imposed by the forest sink covenant and as modified by the covenant or by any waiver granted to a person whose land was subject to 2 or more forest sink covenants, must be treated as—
    - (i) having been done in accordance with the 2008 regulations; and
    - (ii) complying with the requirements of these regulations.
- (3) To avoid doubt, if the person is an FMA participant in the 2023–2025 MERP, clause 4 or 5 applies to them (depending on whether they are treated by subclause (2) as an FMA participant in the 2018–2022 MERP).

## **9 Existing applications for tree weed exemptions**

- (1) This clause applies if, immediately before the commencement date,—
  - (a) an application has been made under section 184 of the Act (as it was then); but
  - (b) the EPA has not made a decision on the application.
- (2) The EPA must consider, and make a decision on, the application in accordance with section 180E of the Act (as amended by the amendment Act) and these regulations.

## **10 Grant-funded forests**

- (1) A scheme is treated as never having been a grant scheme relating to forestry, for the purposes of section 197(a) of the Act,—
  - (a) at all if, before 1 October 2022, the person fully repaid the Crown for the grant received under the contract; or
  - (b) as it affects only part of the land if, before 1 October 2022,—
    - (i) the person partly repaid the Crown for the grant received under the contract; and
    - (ii) the Crown and the person agreed on the particular part of the land to which the repayment applied.
- (2) This clause is in addition to regulation 121(2) (another way in which a scheme is treated as never having been a grant scheme).

## Part 2

### Application of regulations 15A to 15C

Schedule 1 Part 2: replaced, on 28 June 2024, by regulation 4 of the Climate Change (Forestry) Amendment Regulations 2024 (SL 2024/126).

#### 11 Application of regulations 15A to 15C

Regulations 15A to 15C apply to the financial year commencing on 1 July 2024 and to subsequent financial years.

Schedule 1 clause 11: replaced, on 28 June 2024, by regulation 4 of the Climate Change (Forestry) Amendment Regulations 2024 (SL 2024/126).

## Part 3

### Provisions relating to Climate Change (Forestry) Amendment Regulations 2025

Schedule 1 Part 3: inserted, on 1 January 2026, by regulation 12(a) of the Climate Change (Forestry) Amendment Regulations 2025 (SL 2025/221).

#### 12 Meaning of amendment regulations

In this Part, **amendment regulations** means the Climate Change (Forestry) Amendment Regulations 2025.

Schedule 1 clause 12: inserted, on 1 January 2026, by regulation 12(a) of the Climate Change (Forestry) Amendment Regulations 2025 (SL 2025/221).

#### 13 Meaning of sub-area and merger of small areas for purposes of calculating carbon stock

For the purposes of calculating carbon stock in respect of any period ending on or before 31 December 2025,—

- (a) regulation 4(4)(d) and (6)(d) (as in force before the commencement of the amendment regulations) continues to apply; and
- (b) regulation 4(4)(d) and (6)(d) (as replaced by the amendment regulations) does not apply; and
- (c) regulation 5 (as in force before the commencement of the amendment regulations) continues to apply.

Schedule 1 clause 13: inserted, on 1 January 2026, by regulation 12(a) of the Climate Change (Forestry) Amendment Regulations 2025 (SL 2025/221).

#### 14 Determining area of land when calculating emissions or removals

In determining the area of land for the purposes of calculating emissions or removals in respect of any period ending on or before 31 December 2025,—

- (a) the definition of area in regulation 3 (as in force before the commencement of the amendment regulations) continues to apply; and
- (b) regulation 3A (as inserted by the amendment regulations) does not apply.

Schedule 1 clause 14: inserted, on 1 January 2026, by regulation 12(a) of the Climate Change (Forestry) Amendment Regulations 2025 (SL 2025/221).

## Schedule 2 Regions

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**Auckland** means the region encompassing—

- (a) the areas of land constituted by the Local Government (Auckland Region) Reorganisation Order 1989, *Gazette* 1989, p 2247 (as in force immediately before 1 January 1990) as—
  - (i) Auckland City; and
  - (ii) Franklin District; and
  - (iii) North Shore City; and
  - (iv) Manukau City; and
  - (v) Papakura District; and
  - (vi) Rodney District; and
  - (vii) Waitakere City; and
- (b) the areas of land constituted by the Local Government (Northland Region) Reorganisation Order 1989, *Gazette* 1989, p 2391 (as in force immediately before 1 January 1990) as—
  - (i) Far North District; and
  - (ii) Kaipara District; and
  - (iii) Whangarei District; and
- (c) the areas of land constituted by the Local Government (Waikato Region) Reorganisation Order 1989, *Gazette* 1989, p 2460 (as in force immediately before 1 January 1990) as—
  - (i) Hauraki District; and
  - (ii) Thames–Coromandel District

**Bay of Plenty** means the region encompassing the areas of land constituted by the Local Government (Bay of Plenty Region) Reorganisation Order 1989, *Gazette* 1989, p 2275 (as in force immediately before 1 January 1990) as—

- (a) Kawerau District; and
- (b) Opotiki District; and
- (c) Rotorua District; and
- (d) Tauranga District; and
- (e) Western Bay of Plenty District; and
- (f) Whakatane District

**Canterbury/West Coast** means the region encompassing—

- (a) the areas of land constituted by the Local Government (Canterbury Region) Reorganisation Order 1989, *Gazette* 1989, p 2296 (as in force immediately before 1 January 1990) as—
- (i) Ashburton District; and
  - (ii) Banks Peninsula District; and
  - (iii) Christchurch City; and
  - (iv) Hurunui District; and
  - (v) Mackenzie District; and
  - (vi) Selwyn District; and
  - (vii) Timaru District; and
  - (viii) Waimakariri District; and
  - (ix) Waimate District; and
- (b) the areas of land constituted by the Local Government (West Coast Region) Reorganisation Order 1989, *Gazette* 1989, p 2517 (as in force immediately before 1 January 1990) as—
- (i) Buller District; and
  - (ii) Grey District; and
  - (iii) Westland District; and
- (c) the area of land constituted by the Local Government (Nelson–Marlborough Region) Reorganisation Order 1989, *Gazette* 1989, p 2375 (as in force immediately before 1 January 1990) as Kaikoura District; and
- (d) the area of land comprising the Chatham Islands Territory, as constituted by section 5 of the Chatham Islands Council Act 1995 (as in force immediately before 1 January 1996)

**Gisborne** means the area of land constituted by the Local Government (Gisborne Region) Reorganisation Order 1989, *Gazette* 1989, p 2328 (as in force immediately before 1 January 1990) as Gisborne District

**Hawke’s Bay/Southern North Island** means the region encompassing—

- (a) the areas of land constituted by the Local Government (Hawke’s Bay Region) Reorganisation Order 1989, *Gazette* 1989, p 2334 (as in force immediately before 1 January 1990) as—
- (i) Central Hawke’s Bay District; and
  - (ii) Hastings District; and
  - (iii) Napier City; and
  - (iv) Wairoa District; and
- (b) the areas of land constituted by the Local Government (Manawatu–Wanganui Region) Reorganisation Order 1989, *Gazette* 1989, p 2351 (as in force immediately before 1 January 1990) as—

- (i) Horowhenua District; and
  - (ii) Manawatu District; and
  - (iii) Palmerston North City; and
  - (iv) Rangitikei District; and
  - (v) Ruapehu District; and
  - (vi) Tararua District; and
  - (vii) Wanganui District; and
- (c) the areas of land constituted by the Local Government (Taranaki Region) Reorganisation Order 1989, *Gazette* 1989, p 2445 (as in force immediately before 1 January 1990) as—
- (i) New Plymouth District; and
  - (ii) South Taranaki District; and
  - (iii) Stratford District; and
- (d) the areas of land constituted by the Local Government (Wellington Region) Reorganisation Order 1989, *Gazette* 1989, p 2491 (as in force immediately before 1 January 1990) as—
- (i) Carterton District; and
  - (ii) Kapiti Coast District; and
  - (iii) Lower Hutt City; and
  - (iv) Masterton District; and
  - (v) Porirua City; and
  - (vi) South Wairarapa District; and
  - (vii) Upper Hutt City; and
  - (viii) Wellington City

**Nelson/Marlborough** means the region encompassing the areas of land constituted by the Local Government (Nelson–Marlborough Region) Reorganisation Order 1989, *Gazette* 1989, p 2375 (as in force immediately before 1 January 1990) as—

- (a) Marlborough District; and
- (b) Nelson City; and
- (c) Tasman District

**Otago** means the region encompassing the areas of land constituted by the Local Government (Otago Region) Reorganisation Order 1989, *Gazette* 1989, p 2408 (as in force immediately before 1 January 1990) as—

- (a) Central Otago District; and
- (b) Clutha District; and
- (c) Dunedin City; and

- (d) Queenstown–Lakes District; and
- (e) Waitaki District

**Southland** means the region encompassing the areas of land constituted by the Local Government (Southland Region) Reorganisation Order 1989, *Gazette* 1989, p 2430 (as in force immediately before 1 January 1990) as—

- (a) Gore District; and
- (b) Invercargill District; and
- (c) Southland District

**Waikato/Taupo** means the region encompassing the areas of land constituted by the Local Government (Waikato Region) Reorganisation Order 1989, *Gazette* 1989, p 2460 (as in force immediately before 1 January 1990) as—

- (a) Hamilton City; and
- (b) Matamata–Piako District; and
- (c) Otorohanga District; and
- (d) South Waikato District; and
- (e) Taupo District; and
- (f) Waikato District; and
- (g) Waipa District; and
- (h) Waitomo District.

### Schedule 3

#### P90 tables of carbon stock per hectare for pre-1990 forest land

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**Table 1**  
**Carbon stock per hectare for *Pinus radiata* by region**

(expressed as tonnes of carbon dioxide per hectare)

Age (years)	Ak	W/T	BOP	Gis	H/SNI	N/M	C/W	O	S
9	255	225	233	290	285	187	159	191	237
10	265	235	237	296	286	193	174	200	240
11	283	251	247	308	299	196	182	197	239
12	306	272	263	328	317	206	187	200	248
13	333	296	283	352	341	221	190	210	262
14	363	324	307	380	368	240	198	225	281
15	395	354	334	410	399	262	211	243	304
16	429	385	362	443	431	286	226	265	330
17	463	418	392	476	464	313	244	290	358
18	498	451	423	510	498	341	265	317	389
19	533	485	454	544	532	370	288	346	420
20	568	518	485	578	566	401	312	375	452
21	601	551	515	611	599	431	337	406	484
22	634	584	545	643	631	462	362	437	517
23	666	615	575	674	662	492	388	468	549
24	696	646	603	703	692	522	415	498	581
25	725	676	631	732	721	551	441	529	612
26	753	704	657	760	749	580	467	559	643
27	781	733	683	787	777	609	493	588	673
28	807	761	709	814	804	637	519	618	704
29	834	788	735	840	830	666	546	648	734
30	860	816	760	866	857	694	572	677	764
31	885	842	784	891	882	721	598	706	794
32	909	868	808	916	907	748	623	735	823
33	933	894	831	940	932	775	649	763	852
34	956	919	854	964	956	801	674	791	880
35	979	943	876	988	980	827	699	819	908
36	1,002	968	898	1,011	1,004	852	723	846	936
37	1,024	991	919	1,034	1,028	877	747	873	963
38	1,046	1,015	940	1,057	1,051	901	771	900	991
39	1,068	1,038	961	1,080	1,075	925	794	926	1,018
40	1,090	1,061	981	1,103	1,098	948	817	952	1,044
41	1,111	1,085	1,002	1,126	1,122	972	840	978	1,071
42	1,133	1,107	1,022	1,150	1,145	994	862	1,004	1,097
43	1,155	1,130	1,042	1,173	1,169	1,017	884	1,030	1,124
44	1,176	1,153	1,063	1,197	1,193	1,039	905	1,055	1,150
45	1,198	1,177	1,083	1,221	1,218	1,061	926	1,080	1,176

Age (years)	Ak	W/T	BOP	Gis	H/SNI	N/M	C/W	O	S
46	1,221	1,200	1,103	1,245	1,242	1,083	947	1,105	1,203
47	1,243	1,224	1,124	1,270	1,267	1,105	968	1,130	1,229
48	1,266	1,248	1,144	1,295	1,293	1,127	988	1,156	1,256
49	1,289	1,272	1,166	1,321	1,319	1,149	1,008	1,181	1,282
50	1,313	1,297	1,187	1,348	1,346	1,170	1,028	1,206	1,309

**Key**

Ak means Auckland

BOP means Bay of Plenty

C/W means Canterbury/West Coast

Gis means Gisborne

H/SNI means Hawke's Bay/Southern North Island

N/M means Nelson/Marlborough

O means Otago

S means Southland

W/T means Waikato/Taupo

**Table 2**  
**Carbon stock per hectare for Douglas fir, exotic softwoods, exotic hardwoods, and indigenous forest**

*(expressed as tonnes of carbon dioxide per hectare)*

Age (years)	Douglas fir	Exotic softwoods	Exotic hardwoods	Indigenous forest
9	131	137	282	109
10	135	139	310	107
11	143	144	337	108
12	155	151	364	111
13	170	161	390	115
14	187	172	414	121
15	208	185	438	129
16	230	199	460	137
17	254	214	481	146
18	281	229	502	155
19	293	245	522	165
20	308	260	541	175
21	326	276	559	185
22	347	291	576	195
23	370	307	594	205
24	394	321	610	214
25	420	335	626	223
26	446	349	641	232

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<b>Age (years)</b>	<b>Douglas fir</b>	<b>Exotic softwoods</b>	<b>Exotic hardwoods</b>	<b>Indigenous forest</b>
27	454	363	655	240
28	475	377	668	248
29	500	390	681	255
30	524	403	693	262
31	550	416	705	268
32	576	429	716	274
33	601	442	726	279
34	629	454	735	284
35	654	466	744	289
36	682	478		293
37	706	490		297
38	732	502		300
39	732	513		303
40	753	525		306
41	774	536		309
42	795	548		311
43	816	559		313
44	837	571		315
45	858	582		317
46	878	594		319
47	899	606		320
48	919	617		322
49	938	629		323
50	957	642		324
51	976			
52	995			
53	1,013			
54	1,032			
55	1,050			
56	1,068			
57	1,086			
58	1,103			
59	1,121			
60	1,138			
61	1,155			
62	1,171			
63	1,188			
64	1,204			
65	1,220			
66	1,235			
67	1,251			
68	1,266			
69	1,281			
70	1,296			

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<b>Age (years)</b>	<b>Douglas fir</b>	<b>Exotic softwoods</b>	<b>Exotic hardwoods</b>	<b>Indigenous forest</b>
71	1,310			
72	1,324			
73	1,338			
74	1,352			
75	1,366			
76	1,379			
77	1,392			
78	1,405			
79	1,417			
80	1,430			

## Schedule 4

### Default tables of carbon stock per hectare for post-1989 forest land

r 3

**Table 1**  
**Carbon stock per hectare for *Pinus radiata* by region**

*(expressed as tonnes of carbon dioxide per hectare)*

Age (years)	Ak	W/T	BOP	Gis	H/SNI	N/M	C/W	O	S
0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1	0.5	0.4	0.4	0.6	0.5	0.2	0.2	0.3	0.2
2	3	3	2	4	3	1	1	2	1
3	8	7	6	10	9	3	2	5	3
4	29	25	24	37	34	12	5	9	14
5	59	50	51	77	71	28	15	26	35
6	98	84	84	121	113	48	31	49	65
7	131	111	118	162	155	73	53	72	99
8	153	130	143	190	185	100	76	94	134
9	166	142	155	201	197	117	101	124	160
10	188	163	169	219	210	132	125	141	174
11	217	188	188	242	233	144	139	146	181
12	249	218	212	270	260	161	150	156	198
13	283	249	239	302	291	182	158	172	219
14	320	283	269	336	325	206	170	192	244
15	357	318	300	372	361	232	186	214	272
16	396	354	333	410	398	260	205	240	302
17	435	391	367	447	436	290	226	268	334
18	473	428	401	485	473	322	249	298	367
19	511	464	435	522	510	353	274	329	401
20	549	500	468	558	547	386	300	361	435
21	585	536	501	594	582	418	326	394	470
22	620	570	533	628	617	450	353	426	504
23	653	603	564	661	650	482	380	458	538
24	685	636	593	692	681	513	408	490	571
25	715	666	622	722	712	543	435	521	604
26	745	696	650	751	741	573	461	552	635
27	773	726	677	779	769	603	488	583	667
28	801	755	704	807	797	632	515	613	698
29	828	783	730	834	825	661	542	644	729
30	855	811	755	861	852	690	569	674	760
31	880	838	780	886	878	718	595	703	790
32	905	865	804	912	903	745	621	732	820
33	930	891	828	937	929	772	647	761	849

<b>Age (years)</b>	<b>Ak</b>	<b>W/T</b>	<b>BOP</b>	<b>Gis</b>	<b>H/SNI</b>	<b>N/M</b>	<b>C/W</b>	<b>O</b>	<b>S</b>
34	954	916	851	961	953	799	672	789	878
35	977	941	873	985	978	825	697	817	906
36	1,000	965	896	1,009	1,002	850	722	845	934
37	1,022	990	917	1,032	1,026	875	746	872	962
38	1,044	1,013	938	1,055	1,050	900	770	899	989
39	1,066	1,037	959	1,079	1,073	924	793	925	1,016
40	1,088	1,060	980	1,102	1,097	947	816	951	1,043
41	1,110	1,083	1,001	1,125	1,121	971	839	978	1,070
42	1,132	1,106	1,021	1,148	1,144	994	861	1,003	1,097
43	1,154	1,130	1,042	1,172	1,168	1,016	883	1,029	1,123
44	1,176	1,153	1,062	1,196	1,192	1,039	905	1,054	1,149
45	1,198	1,176	1,082	1,220	1,217	1,061	926	1,080	1,176
46	1,220	1,199	1,103	1,244	1,242	1,083	947	1,105	1,202
47	1,243	1,223	1,123	1,269	1,267	1,105	967	1,130	1,229
48	1,266	1,247	1,144	1,295	1,292	1,126	988	1,155	1,255
49	1,289	1,272	1,165	1,321	1,319	1,148	1,008	1,181	1,282
50	1,313	1,296	1,187	1,347	1,345	1,170	1,028	1,206	1,309

**Key****Ak** means Auckland**BOP** means Bay of Plenty**C/W** means Canterbury/West Coast**Gis** means Gisborne**H/SNI** means Hawke's Bay/Southern North Island**N/M** means Nelson/Marlborough**O** means Otago**S** means Southland**W/T** means Waikato/Taupo

**Table 2**  
**Carbon stock per hectare for Douglas fir, exotic softwoods, exotic  
hardwoods, and indigenous forest**

*(expressed as tonnes of carbon dioxide per hectare)*

Age (years)	Douglas fir	Exotic softwoods	Exotic hardwoods	Indigenous forest
0	0.0	0.0	0.0	0.0
1	0.1	0.2	0.1	0.6
2	0.1	1	3	1.2
3	0.4	3	13	2.5
4	1	12	34	4.6
5	2	26	63	7.8
6	4	45	98	12.1
7	7	63	137	17.5
8	20	77	176	24.0
9	33	87	214	31.6
10	50	95	251	40.2
11	69	106	286	49.8
12	90	118	320	60.3
13	113	132	351	71.5
14	138	147	381	83.3
15	165	163	409	95.5
16	193	180	435	108.1
17	222	197	459	120.8
18	253	214	483	133.6
19	268	232	505	146.3
20	286	249	526	158.7
21	307	266	546	170.9
22	331	283	565	182.6
23	355	299	584	193.9
24	382	315	601	204.7
25	409	330	618	215.0
26	436	344	633	224.6
27	445	359	648	233.7
28	468	373	661	242.2
29	493	387	674	250.1
30	518	400	685	257.5
31	545	414	696	264.3
32	572	427	706	270.6
33	597	440	714	276.3
34	625	452	722	281.6
35	650	465	729	286.5
36	679	477		290.9
37	704	489		295.0

Age (years)	Douglas fir	Exotic softwoods	Exotic hardwoods	Indigenous forest
38	730	501		298.7
39	730	512		302.0
40	751	524		305.1
41	772	536		307.8
42	794	547		310.4
43	815	559		312.6
44	836	570		314.7
45	857	582		316.5
46	878	593		318.2
47	898	605		319.7
48	918	617		321.1
49	938	629		322.3
50	957	641		323.4

**Table 3**  
**Carbon stock per hectare in above-ground residual wood and below-ground roots from cleared *Pinus radiata* by region**

*(expressed as tonnes of carbon dioxide per hectare)*

Age (years)	Ak	W/T	BOP	Gis	H/SNI	N/M	C/W	O	S
0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1	0.5	0.4	0.4	0.6	0.5	0.2	0.2	0.3	0.2
2	3	3	2	4	3	1	1	2	1
3	8	7	6	10	9	3	2	5	3
4	29	25	24	37	34	12	5	9	14
5	48	44	43	55	52	28	15	26	35
6	69	61	61	81	77	43	31	43	50
7	92	82	82	108	104	57	44	57	68
8	113	99	103	134	130	71	56	72	88
9	128	112	121	155	150	89	71	84	111
10	133	117	131	165	160	100	85	105	130
11	140	124	134	167	163	112	101	119	141
12	150	133	139	173	168	115	112	124	142
13	161	143	146	180	175	120	123	124	145
14	173	155	155	190	185	126	122	128	151
15	186	167	164	201	195	134	125	133	158
16	199	180	175	212	207	143	128	141	167
17	213	193	186	224	219	153	134	149	177
18	227	206	198	237	232	164	140	159	187
19	241	220	210	249	244	175	147	169	199
20	254	233	222	262	257	187	156	180	211
21	268	246	233	274	269	199	164	191	223

Age (years)	Ak	W/T	BOP	Gis	H/SNI	N/M	C/W	O	S
22	281	259	245	287	282	210	174	202	235
23	293	272	257	298	293	222	183	214	248
24	305	284	268	310	305	234	193	226	260
25	317	296	278	321	316	245	203	237	272
26	328	308	289	331	327	257	213	249	284
27	339	319	299	342	337	268	223	260	296
28	350	331	310	352	348	280	233	272	308
29	360	342	320	363	358	291	243	283	319
30	371	353	330	373	369	302	253	295	331
31	382	365	340	384	379	314	264	307	344
32	392	376	351	394	390	326	276	319	356
33	403	387	361	405	401	338	287	332	369
34	413	398	371	415	411	349	298	343	381
35	423	409	380	425	421	361	308	355	393
36	433	420	390	435	431	372	319	367	405
37	443	430	399	445	441	383	330	379	417
38	452	441	409	455	452	393	340	390	429
39	462	451	418	465	462	404	351	402	440
40	471	461	427	475	472	414	361	413	452
41	481	472	436	485	482	425	371	424	464
42	491	482	445	495	492	435	381	436	475
43	500	492	454	505	503	445	391	447	487
44	510	502	463	516	513	455	401	458	498
45	520	513	472	526	524	465	410	469	510
46	530	523	481	537	535	475	420	480	521
47	540	534	491	548	546	485	429	491	533
48	550	545	500	559	557	495	438	502	545
49	561	556	510	571	568	504	447	513	557
50	571	567	519	583	580	514	457	525	569

**Key**

**Ak** means Auckland

**BOP** means Bay of Plenty

**C/W** means Canterbury/West Coast

**Gis** means Gisborne

**H/SNI** means Hawke's Bay/Southern North Island

**N/M** means Nelson/Marlborough

**O** means Otago

**S** means Southland

**W/T** means Waikato/Taupo

**Table 4**  
**Carbon stock per hectare in above-ground residual wood and below-ground roots from cleared Douglas fir, exotic softwoods, exotic hardwoods, and indigenous forest**

*(expressed as tonnes of carbon dioxide per hectare)*

Age (years)	Douglas fir	Exotic softwoods	Exotic hardwoods	Indigenous forest
0	0	0.0	0.0	0
1	0.1	0.2	0.1	0.6
2	0.1	1	3	1.2
3	0.4	3	13	2.5
4	1.1	12	34	4.6
5	2.2	26	48	7.8
6	4.0	41	64	12
7	6.5	52	83	18
8	20	64	101	24
9	33	73	119	32
10	41	80	136	33
11	50	83	152	36
12	59	86	166	39
13	69	90	178	43
14	79	94	190	48
15	90	99	200	52
16	102	104	210	57
17	114	110	219	62
18	126	116	227	67
19	161	122	234	88
20	164	128	242	91
21	169	134	248	94
22	176	140	255	97
23	183	146	262	100
24	192	152	268	103
25	202	157	274	106
26	211	163	280	109
27	223	168	285	117
28	229	174	290	119
29	238	179	295	121
30	247	184	299	123
31	257	190	303	124
32	267	196	307	126
33	276	202	311	128
34	287	208	314	129
35	297	213	317	131
36	309	219		132

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<b>Age (years)</b>	<b>Douglas fir</b>	<b>Exotic softwoods</b>	<b>Exotic hardwoods</b>	<b>Indigenous forest</b>
37	318	224		133
38	329	230		135
39	338	235		140
40	346	240		140
41	353	246		141
42	361	251		141
43	369	256		142
44	377	262		142
45	386	267		142
46	394	273		143
47	402	278		143
48	410	284		143
49	418	289		144
50	426	295		144

## Schedule 5

### Forest species that are tree weeds

r 6

- Alder species (*Alnus* spp)
- Ash (*Fraxinus excelsior*)
- Birch species (*Betula* spp):
  - Hairy/White birch (*B. pubescens*)
  - Silver birch (*B. pendula*)
- Cedar species (*Cedrus* spp):
  - Atlas cedar (*C. atlantica*)
  - Deodar cedar (*C. deodara*)
- Douglas fir (*Pseudotsuga menziesii*)
- Larch species (*Larix* spp):
  - European larch (*L. decidua*)
  - Japanese larch (*L. kaempferi*)
- Lawson's cypress (*Chamaecyparis lawsoniana*)
- Leyland cypress (*Cupressocyparis leylandii*)
- Pine species (*Pinus* spp):
  - Big cone pine (*P. coulteri*)
  - Bishop pine (*P. muricata*)
  - Contorta or lodgepole pine (*P. contorta*)
  - Corsican pine (*P. nigra*)
  - Dwarf mountain pine (*P. mugo*)
  - Maritime pine (*P. pinaster*)
  - Mexican weeping pine (*P. patula*)
  - Mountain pine (*P. uncinata*)
  - Ponderosa pine (*P. ponderosa*)
  - Radiata pine (*P. radiata*)
  - Scots pine (*P. sylvestris*)
  - Western white pine (*P. monticola*)
- Poplar species (*Populus* spp)
- Redwood (*Sequoia sempervirens*)
- Rowan (*Sorbus aucuparia*)
- Sierra redwood (*Sequoiadendron giganteum*)
- Sycamore (*Acer pseudoplatanus*)

Western hemlock (*Tsuga heterophylla*)

Western red cedar (*Thuja plicata*)

Wild cherry or gean (*Prunus avium*)

Willow species (*Salix* spp):

Crack willow (*S. fragilis*)

Grey willow (*S. cinerea*)

## Schedule 6

### Fees and charges payable for applications and other matters relating to post-1989 forest land

r 15

Matter for which fee or charge is payable	Fee or charge payable	Fee or charge payable by
<i>Services under Act</i>		
1		
Application for registration as participant under section 57 of Act for activity of standard forestry or permanent forestry in relation to post-1989 forest land, where the land is the following size:		
<10 ha	\$488.89	Applicant
≥10 ha and <50 ha	\$1,815.00	Applicant
≥50 ha and <100 ha	\$1,980.00	Applicant
≥100 ha and <500 ha	\$2,640.00	Applicant
≥500 ha	\$4,125.00	Applicant
2	\$577.50	Participant
Application under section 58 of Act to remove participant from register		
3	\$165.00	Participant
Application for extension of time before relevant deadline or due date under section 119 of Act (submission of emissions return)		
4	\$1,650.00	Jointly by all owners of land in area 1 or area 2
Action by the EPA under section 128A of Act to prepare or complete a failed notice under section 181G of Act (P90 release criteria notice)		
5	\$1,650.00	Participant
Action by the EPA under section 128A of Act to prepare or complete a failed notice—		
(a) under section 192J of Act (P89 release criteria notice); or		
(b) under section 193K of Act (achievement of re-establishment of temporary adverse event land)		
6	\$165.00	Participant
Submitting for activity of standard forestry or permanent forestry—		
(a) a provisional forestry emissions return under section 183 of Act (in any year); or		
(b) an MERP-end emissions return under section 183A of Act; or		
(c) a final forestry emissions return under section 186B of Act (ceasing participation for part carbon accounting areas); or		
(d) a final forestry emissions return under section 187 of Act (transmission of interest in post-1989 forest land)		
7	\$165.00 per hour plus disbursements at actual cost	Applicant or participant
Travel for purpose of checking that land is post-1989 forest land		
8	\$1,650.00	Applicant
Application under section 180B of Act for exemption for less than 50 ha of pre-1990 forest land		

	<b>Matter for which fee or charge is payable</b>	<b>Fee or charge payable</b>	<b>Fee or charge payable by</b>
9	Application under section 181A of Act to offset land for pre-1990 forest land	\$5,775.00	Applicant
10	Notice under section 181G of Act of P90 release criteria	\$247.50	All owners of land in area 1 or area 2
11	Application under section 181H of Act to add land to area 2 (approved) land	\$5,775.00	All owners of land in area 1, area 2, or the additional land
12	Application under section 182C(3) of Act to add 1 or more carbon accounting areas for activity of standard forestry or permanent forestry, where the total size of the carbon accounting areas being added is the following:		
	<10 ha	\$88.89	Participant
	≥10 ha and <50 ha	\$1,815.00	Participant
	≥50 ha and <100 ha	\$1,980.00	Participant
	≥100 ha and <500 ha	\$2,640.00	Participant
	≥500 ha	\$4,125.00	Participant
13	Application under section 182F(4)(a)(i) of Act to remove 1 or more carbon accounting areas for activity of standard forestry	\$495.00	Participant
14	Application under section 182F(4)(a)(ii) of Act to remove post-1989 forest land from 1 or more carbon accounting areas for activity of standard forestry	\$1,072.50	Participant
15	Notice under section 182F(4)(b)(i) of Act that person has ceased to carry out activity of standard forestry in respect of 1 or more carbon accounting areas	\$495.00	Participant
16	Notice under section 182F(4)(b)(ii) of Act that person has ceased to carry out activity of standard forestry in respect of land in 1 or more carbon accounting areas	\$1,072.50	Participant
17	Notice under section 182G(1) of Act that post-1989 forest land used for activity of standard forestry is affected by natural event or is cleared land, where the following applies:		
	affected or cleared land comprises 1 or more whole carbon accounting areas	\$495.00	Participant
	any other case	\$1,072.50	Participant
18	Notice of transmission of interest under section 187 of Act for activity of standard forestry or permanent forestry	\$990.00	Transferor
19	Action by EPA in relation to a failed notice under section 187B(3) of Act	\$1650.00	Transferor and transferee
20	Application under section 188(3) of Act to reconfigure 1 or more carbon accounting areas	\$6,600.00	Participant
21	Application under section 189(5) of Act to change activity	\$742.50	Participant
22	Application under section 192A of Act to offset land for post-1989 forest land	\$7,425.00	Participant

	<b>Fee or charge payable</b>	<b>Fee or charge payable by</b>
<b>Matter for which fee or charge is payable</b>		
23 Application under section 193A of Act for a temporary adverse event suspension of accounting	\$4,207.50	Participant
24 Notification to the relevant Registrar or the Registrar-General of Land under section 195(1) of Act where required by regulation 19 following assessment of a successful application—	\$330.00	Applicant or participant
(a) under section 57 of Act to register as participant; and		
(b) under section 182C(3) of Act to add land in relation to standard or permanent forestry in respect of post-1989 forest land		
<i>Services under regulations</i>		
25 Notifying the EPA under regulation 57(5) that the FMA participant wishes to assign a forest class to their P89 land (except for assignments that are a change)	\$165.00	Participant
26 Notifying the EPA under regulation 57(5) that the FMA participant wishes to assign a forest class to their P89 land where that assignment is a change	\$2,722.50	Participant
27 Application under regulation 59 to EPA to request an allocation of FMA sample plot locations for collecting FMA information	\$412.50	Participant
28 Application to EPA under regulation 60(2) to request an allocation of additional FMA sample plot locations or under regulation 60(3) to request replacement plot allocation of sample plot locations for collecting FMA information	\$412.50	Participant
29 Request under regulation 68 for participant-specific tables	\$1,980.00	Participant
30 Application under regulation 73 for permanent waiver from collecting FMA information	\$412.50	Participant
31 Application under regulation 74 for temporary waiver from collecting FMA information	\$412.50	Participant
32 Application for extension of time before relevant deadline or due date under regulation 75 (to apply for allocation of plots and collect FMA information)	\$165.00	Participant

Schedule 6 table: replaced, on 19 October 2023, by regulation 13 of the Climate Change (Forestry) Amendment Regulations 2023 (SL 2023/264).

## Schedule 7

### Geospatial mapping information required with specified documents for post-1989 forest land

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#### Document

Application under sections 57 and 182C(1) of the Act to be registered as a participant in an activity of standard forestry or permanent forestry

Application under section 182C(3) of the Act to add any carbon accounting area for an activity of standard forestry or permanent forestry

Application under section 182F(4)(a)(ii) of the Act to remove land from any carbon accounting area for an activity of standard forestry or permanent forestry

Notice under section 182F(4)(b)(ii) of the Act about ceasing to carry out an activity of standard forestry or permanent forestry on part of a carbon accounting area

Notice under section 182G of the Act that land on which an activity of standard forestry or permanent forestry is carried out—

- (a) is affected by a natural event that permanently prevents re-establishing a forest on that land; or
- (b) is cleared land to which section 179A(1)(c) of the Act applies,—

if the affected or cleared land is part of a carbon accounting area

Notice under section 187(4) of the Act of—

- (a) transfer of post-1989 forest land, or a registered forestry right, registered lease, or Crown conservation contract in relation to post-1989 forest land, if the transfer relates to part of a carbon accounting area; or
- (b) grant of a registered forestry right or registered lease over post-1989 forest land, or entry into a Crown conservation contract in relation to post-1989 forest land, if the forestry right, lease, or Crown conservation contract relates to part of a carbon accounting area

Notice under section 187(4) of the Act of expiry or termination of a registered forestry right, registered lease, or Crown conservation contract that relates to part of a carbon accounting area

Application under section 188 of the Act to reconfigure any carbon accounting areas (or

#### Areas for which geospatial mapping information required

Each carbon accounting area in respect of which the applicant applies to be recorded as a participant

Each carbon accounting area the participant is applying to add

The remaining carbon accounting area

The part of the carbon accounting area in respect of which the person has ceased to carry out the activity

The remainder of the carbon accounting area

The part of the carbon accounting area that is the affected or cleared land

The remainder of the carbon accounting area

The part of the carbon accounting area transferred or covered by the registered forestry right, registered lease, or Crown conservation contract that is transferred, granted, or entered into

The remainder of the carbon accounting area

The part of the carbon accounting area in respect of which the registered forestry right, registered lease, or Crown conservation contract expired or was terminated

The remainder of the carbon accounting area

Each CAA2 under section 188(2)(d) of the Act

<b>Document</b>	<b>Areas for which geospatial mapping information required</b>
CAA1s) for an activity of standard forestry or permanent forestry	Each CAA2 under section 189(3)(d)(ii) of the Act, if any (where the clear-fell exception applies)
Application under section 189(3) of the Act to change from an initial activity of standard forestry or permanent forestry on post-1989 forest land	Each CAA2 under section 189(4)(d) of the Act
Application under section 189(4) of the Act to change from an initial activity of PFSI activity on post-1989 forest land	The clear-felled land, as determined under regulation 77(2)
Notice under section 190D(2)(a) of the Act of clear-felling of any land on which a participant carries out permanent forestry	Each clear-felled area, as defined by regulation 77(6) and determined under regulation 77(2)
Application under section 192A of the Act to offset other land for carbon accounting areas (averaging) in standard forestry (for P89 offsetting)	Each CAA2 under section 192A(2)(d) of the Act
P89 release criteria notice under section 192J of the Act (for P89 offsetting)	Each CAA4 under section 192J(2)(c) of the Act
Application under section 192Q of the Act to substitute other land for non-compliant land (for P89 offsetting)	Each CAA6 under section 192Q(3)(e) of the Act
Application under section 193A of the Act for a temporary adverse event suspension	Each CAA2 under section 193A(3)(c) of the Act
Notice under section 193K of the Act of the extent of the re-establishment of temporary adverse event land	Each CAA4 under section 193K(2)(c) of the Act

Rachel Hayward,  
Acting Clerk of the Executive Council.

Issued under the authority of the Legislation Act 2019.  
Date of notification in *Gazette*: 29 September 2022.

## Notes

### **1** *General*

This is a consolidation of the Climate Change (Forestry) Regulations 2022 that incorporates the amendments made to the legislation so that it shows the law as at its stated date.

### **2** *Legal status*

A consolidation is taken to correctly state, as at its stated date, the law enacted or made by the legislation consolidated and by the amendments. This presumption applies unless the contrary is shown.

Section 78 of the Legislation Act 2019 provides that this consolidation, published as an electronic version, is an official version. A printed version of legislation that is produced directly from this official electronic version is also an official version.

### **3** *Editorial and format changes*

The Parliamentary Counsel Office makes editorial and format changes to consolidations using the powers under subpart 2 of Part 3 of the Legislation Act 2019. See also PCO editorial conventions for consolidations.

### **4** *Amendments incorporated in this consolidation*

Climate Change (Forestry) Amendment Regulations (No 2) 2025 (SL 2025/230)

Climate Change (Forestry) Amendment Regulations 2025 (SL 2025/221)

Climate Change (Forestry) Amendment Regulations (No 2) 2024 (SL 2024/271)

Climate Change (Forestry) Amendment Regulations 2024 (SL 2024/126)

Resource Management (Natural and Built Environment and Spatial Planning Repeal and Interim Fast-track Consenting) Act 2023 (2023 No 68): section 6

Climate Change (Forestry) Amendment Regulations 2023 (SL 2023/264)

Climate Change (Forestry) Amendment Regulations 2022 (SL 2022/336)