



# Climate Change (Forestry) Amendment Regulations 2025

Cindy Kiro, Governor-General

## Order in Council

At Wellington this 29th day of September 2025

Present:

Her Excellency the Governor-General in Council

These regulations are made under sections 163, 168, 191I, and 194B 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, and 163(5) of that Act.

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## Regulations

### 1 Title

These regulations are the Climate Change (Forestry) Amendment Regulations 2025.

### 2 Commencement

These regulations come into force on 1 January 2026.

### 3 Principal regulations

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

### 4 Regulation 3 amended (Interpretation)

In regulation 3, revoke the definition of **area**.

### 5 New regulation 3A inserted (Calculating area of land)

After regulation 3, insert:

#### 3A Calculating area of land

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

### 6 Regulation 4 amended (Meaning of sub-area)

(1) Replace regulation 4(4)(d) with:

- (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.

(2) Replace regulation 4(6)(d) with:

- (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 Regulation 5 revoked (Modified sub-area for small areas)**

Revoke regulation 5.

**8 New regulation 48A inserted (Particulars of transferee's holding account to be included with notice of transmission)**

After regulation 48, insert:

**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.

**9 Regulation 89 amended (Land declared to have first rotation forest)**

Replace regulation 89(1) with:

- (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.

**10 Regulation 114 replaced (Deadline for submitting input return)**

Replace regulation 114 with:

**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.

**11 Regulation 117 amended (Information required in input return for post-1989 forest land)**

In regulation 117(3)(f)(iii), replace “regulation 89” with “regulation 89(1)(a)”.

**12 Schedule 1 amended**

In Schedule 1,—

- (a) insert the Part set out in the Schedule of these regulations as the last Part; and
- (b) make all necessary consequential amendments.

## Schedule

### New Part 3 inserted into Schedule 1

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#### Part 3

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

##### 12 Meaning of amendment regulations

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

##### 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.

##### 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.

Nicola Purvis,  
Acting Clerk of the Executive Council.

### Explanatory note

*This note is not part of the regulations but is intended to indicate their general effect.*

These regulations, which come into force on 1 January 2026, amend the Climate Change (Forestry) Regulations 2022 (the **principal regulations**). These regulations—

- require ellipsoidal measurement, which takes account of the curvature of the Earth’s surface, to be used in calculating the area of land for the purposes of the principal regulations; and
- make the following adjustments relating to the definitions of sub-areas that apply for the purposes of calculating carbon stock:
  - 2 definitions of sub-area are amended so that those definitions cover cases in which the predominant forest species of decaying trees are of the same forest type (instead of only covering cases in which all decaying trees are of the same forest type):
  - a regulation that provides for small areas of forest land to be merged into sub-areas is revoked; and
- require the notice of transmission that the transferor and transferee of certain interests in post-1989 forest land must give to the Environmental Protection Authority under section 187 of the Climate Change Response Act 2002 (the **Act**) to be accompanied by particulars of the holding account in the Registry that the transferee has for surrendering, repaying, and receiving units; and
- declare certain post-1989 forest land that has been cleared (and so would ordinarily not be treated as having first rotation forest for the purposes of the provisions of the Act and principal regulations relating to averaging accounting methodology) to have first rotation forest if the nominal average age of relevant trees immediately before clearing was 0 years; and
- change the deadline by which an input return for an emissions return may be submitted under section 194 of the Act from 7 days before the deadline for submitting the emissions return to, in effect, 1 hour before that deadline.

Issued under the authority of the Legislation Act 2019.

Date of notification in *Gazette*: 30 September 2025.

These regulations are administered by the Ministry for the Environment.