

# ETS Participant Emissions

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# Introduction

This report details the emissions and removals of greenhouse gases reported by participants for their registered activities in the New Zealand Emissions Trading Scheme (ETS), measured in tonnes of carbon dioxide equivalents (tCO<sub>2</sub>e).

Participants in the ETS must collect and record information on their activities. This data is recorded via emissions returns, which contain data about the emissions, and about removals of greenhouse gases from the atmosphere, caused by the participants carrying out their activity.

Five sectors have obligations to report and surrender units to the Government for their emissions:

1. pre-1990 forestry
2. stationary energy
3. industrial processes
4. liquid fossil fuels
5. waste.

The agriculture sector is required to report emissions only.

In addition, there are four sectors where people can opt-in to become participants in the ETS. These sectors are:

1. post-1989 forestry
2. liquid fossil fuels
3. stationary energy
4. other removal activities.

We are publishing the emissions and removals reported by these participants for the first time in 2021. This is due to the introduction of [section 89A](#) in the Climate Change Response Act 2002 ('the Act'), which stipulates the publication of this data.

## Reporting period

This report covers emissions return information received and approved in the 2020/2021 reporting year, which runs from 1 July 2020 – 30 June 2021. For all sectors except forestry, the data in the emissions returns relates to activities that occurred exclusively in the 2020 calendar year. In the forestry sector, emissions returns can relate to longer date periods. Future amendments and assessments of emissions returns may result in updates to this data.

As this is the first year, participant specific data has been provided, historical comparisons are not available at this level.

## Structure of this report

This report provides an overview of the ETS, followed by a summary of the emissions and removals reported across the ETS in this reporting year.

The report provides a breakdown of emissions and removals at sector level, as well as for individual participants in each sector in three parts:

- mandatory participants
- voluntary participants
- forestry.

Forestry includes both mandatory participants (pre-1990 forestry) and voluntary participants (post-1989 forestry). However, due to some factors listed below, we have presented the forestry data separately in this report.

- The surrender and transfer of New Zealand Units is a good proxy for emissions and removals in other sectors, but not in forestry.
- Post-1989 forestry is on a different reporting cycle to other sectors in the scheme, and is the only activity to include both mandatory and voluntary emissions returns.
- s89A(1)(c)(ii) and Schedule 1AA (10)(2) and (3) of the Act relate specifically to, or have particular implications for forestry.

The implications of these factors are detailed in *The Forestry Sector* section of this report.

# Participant emissions in context

## An overview of the Emissions Trading Scheme

The ETS is one of the primary mechanisms used by the Government to encourage reduction of net greenhouse gas emissions in New Zealand. The ETS helps reduce emissions by requiring participants to measure and report on their greenhouse gas emissions and surrender one New Zealand Unit (NZU) to the Government for each tonne of emissions they report

The Climate Change Response Act 2002 established the ETS, which came into effect in 2008 and by 2010 included all major sectors and emissions.

Participants in the ETS are required to report on their emissions and surrender NZUs to cover their emissions. The exception to this is the agriculture sector, where emissions need to be reported on, but there is no corresponding surrender of NZUs.

## Surrenders and transfers of New Zealand Units

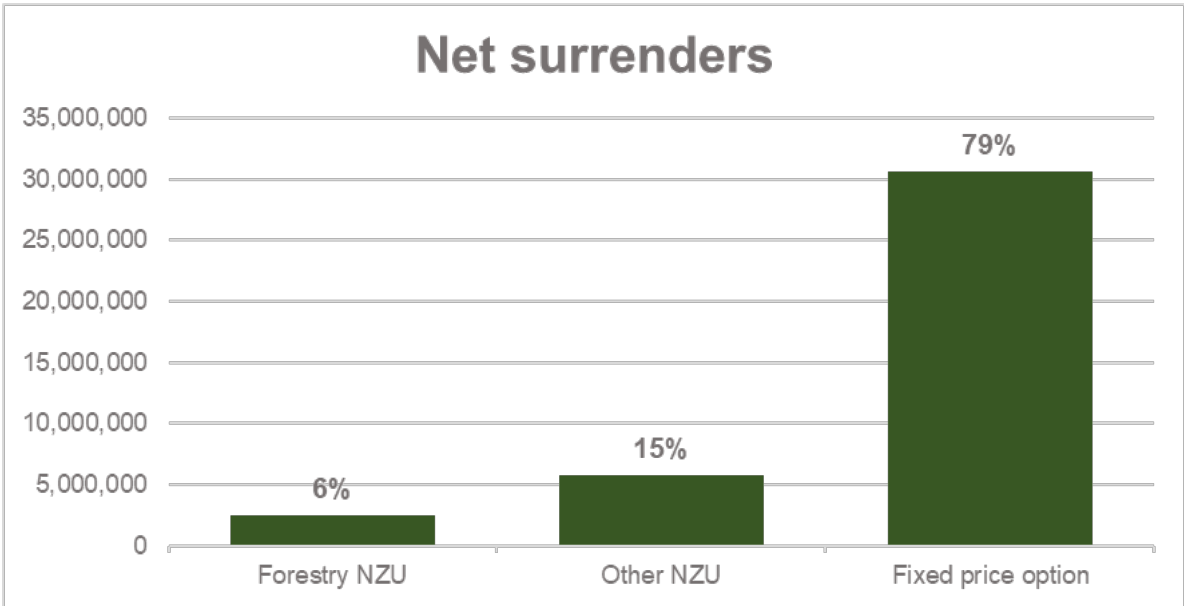
The ETS is based on the trading of New Zealand Units (NZUs). Each NZU corresponds to one tonne of CO<sub>2</sub> equivalent emissions.

Mandatory participants must surrender emission units under the ETS, following the submission of an annual emissions return, before 31 May each year in respect of the emissions they reported for the previous year.

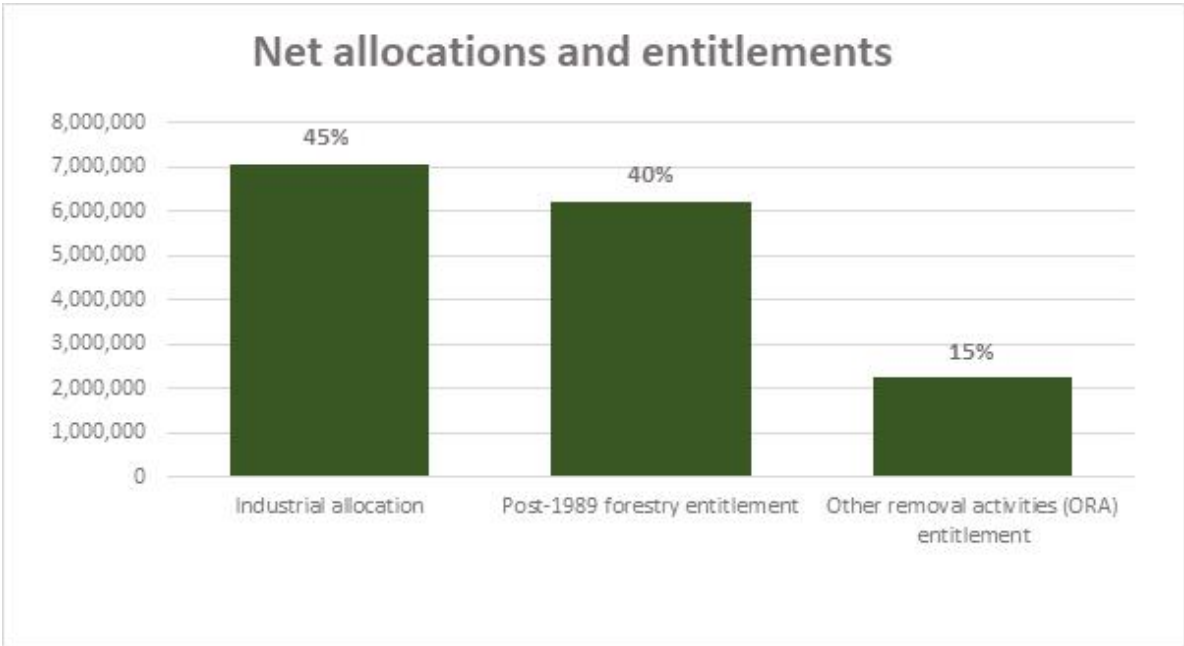
While participants who cause emissions must surrender NZUs to the government, those who remove greenhouse gases (eg, those who regenerate or grow forests or export synthetic greenhouse gases) can receive units. These units are issued by the government and transferred to participants, who can keep them or trade them. The price for units reflects the market supply and demand in the scheme.

In the year 1 July 2020 – 30 June 2021, a total of 38,868,093 units were transferred from private holding accounts to the government's surrender crown account. Participants could choose to pay a fixed price per unit instead of surrendering or repaying units to meet their 2020 emissions, which is referred to as the "fixed price option" or FPO. The FPO is being phased out with the introduction of auctioning in 2021. The breakdown into unit type and fixed price surrenders is shown in [figure 1](#) below.

**Figure 1: Net surrenders occurring from 1 July 2020 to 30 June 2021**



For the 2020/21 reporting year, allocations<sup>1</sup> and entitlements accounted for a total of 15,555,946 units transferred from the government’s crown account to private holding accounts. The breakdown into allocation type is shown in figure 2 below.



<sup>1</sup> More information about industrial allocations can be found on our website [here](#)



## The Emissions Trading Scheme and New Zealand's Greenhouse Gas Inventory

The ETS places a cost on emissions and encourages reductions. It does not capture all emissions that occur in New Zealand, and emissions reported by ETS participants shouldn't be interpreted as representing New Zealand's total emissions profile. You can obtain that information from [New Zealand's Greenhouse Gas Inventory 1990-2019](#) (Ministry for the Environment).

ETS data differs from New Zealand's Greenhouse Gas (NZ GHG) Inventory in the following ways.

- Organisations need to meet certain criteria to be a participant in the ETS. These criteria are industry specific, but include being of a certain size; producing or importing a certain minimal amount; or meeting some other requirement. In addition, ETS participants may only be required to report certain emissions (for example, landfills must report on their methane emissions, but not their carbon dioxide emissions). The NZ GHG inventory, on the other hand, attempts to capture *all* relevant emissions from *all* emitters.
- The ETS is designed to cover emissions that are as far “up the chain” as possible. This means that fuel emissions, for example, are reported by the importers/miners of that fuel, rather than by the industries who use that fuel. In comparison, the GHG inventory attempts to measure emissions where they physically occur.
- Emissions and removals in the ETS are calculated using emissions factors and equations that may simplify or generalise carbon reporting. This will not always correspond with the data sources, emissions factors or calculations used in producing the GHG Inventory.
- Participants enter and exit the ETS as they meet or no longer meet certain criteria. Only the emissions of current participants are captured within the ETS.
- In the case of forestry, participation as a post-1989 forest holder is voluntary, and not all forest owners participate in the ETS. In addition, some emissions returns are voluntary, therefore not all emissions and removals will be reported this year, or may only be reported for part of a participant's registered forest land.
- Forestry in the ETS uses different yield tables from forestry in the GHG Inventory. This is most pronounced in post-1989 forest land, where participants use either regional tables or participant specific tables, and do not account for soil carbon changes. In contrast, the GHG Inventory uses two tables for the post-1989 forestry that are updated annually.

## Participants in the ETS

Although we all cause greenhouse gas emissions as we go about our daily lives, we are not all required to be participants in the ETS. The ETS doesn't assign a cost at the point where emissions occur, but instead assigns the cost as high up the supply chain as possible. For example, owners of private vehicles are not participants in the ETS. Instead, the importers of the fuels used in these vehicles are required to be participants, and these participants must surrender units corresponding to the emissions associated with the extraction, processing and use of that fuel across its lifecycle.

On the 30 June 2021, there were 2,475 participants in the ETS. Of these, 277 were mandatory participants, and 2,198 were opt-in participants. Of the opt-in participants, the vast majority (2,169) were involved in post-1989 forestry. The number of participants in the ETS has remained relatively constant since 2018. A full breakdown of the ETS participants by activity and over time is available on our website.

Participants in the ETS

## Synthetic greenhouse gas levy

People who directly import synthetic greenhouse gases are mandatory participants in the ETS, under the industrial processes sector.

People who import goods and motor vehicles that contain synthetic greenhouse gases are not participants in the ETS, but instead pay for the cost of the greenhouse gas impact of these synthetic gases via a levy. Information regarding the quantity and types of levies paid in each reporting year is available on our website.

Synthetic Greenhouse Gas Levy

# Emissions and removals

In the 2020/21 reporting year, mandatory participants in the ETS reported a total of 68,214,306 tonnes of CO<sub>2</sub>e emissions<sup>2</sup>.

Opt-in participants in the liquid fossil fuels and stationary energy sectors reported a further total of 2,726,219 tCO<sub>2</sub>e. emissions, bringing the total reported emissions to 70,940,525 tonnes.

Post-1989 foresters reported net removals of 5,408,065 tCO<sub>2</sub>e<sup>3</sup> from the atmosphere. Participants engaged in other removal activities removed a further 2,713,350 tCO<sub>2</sub>e, to bring the total reported removals to 8,121,415 tCO<sub>2</sub>e.

Across all ETS participants, net emissions (emissions minus removals) totalled 62,819,110 tCO<sub>2</sub>e.

**Table 1: Reported ETS emissions and removals by activity, 2020/21 reporting year**

Schedule	Sector	Activity	Reported emissions (tCO <sub>2</sub> e)	Reported removals (tCO <sub>2</sub> e)
Schedule 3	Pre-1990 forestry	Deforesting pre-1990 forest land	28,324 <sup>4</sup>	
	Liquid fossil fuels	Owning obligation fuel	16,867,471	
	Stationary energy	Importing coal	1,773,745	
		Mining coal	1,462,930	
		Importing natural gas	62,314	
		Mining natural gas	9,802,170	
		Using geothermal fluid	572,002	
		Combusting used or waste oil used tyres, or waste	52,926	
		Refining petroleum for energy or feedstock	0	

<sup>2</sup> A reminder that for all sectors except forestry, the emissions and removals reported in the 2020/21 reporting year occurred in the 2020 calendar year. In the forestry sector, emissions returns approved in the 2020/21 reporting year may correspond with other/longer periods.

<sup>3</sup> The methodology for how forestry data is calculated has changed this year in order to align it with the new, participant level reporting. This methodology is explained in the forestry section of this report, starting on page 38.

<sup>4</sup> This number is explained in the forestry section of this report, starting on page 38.

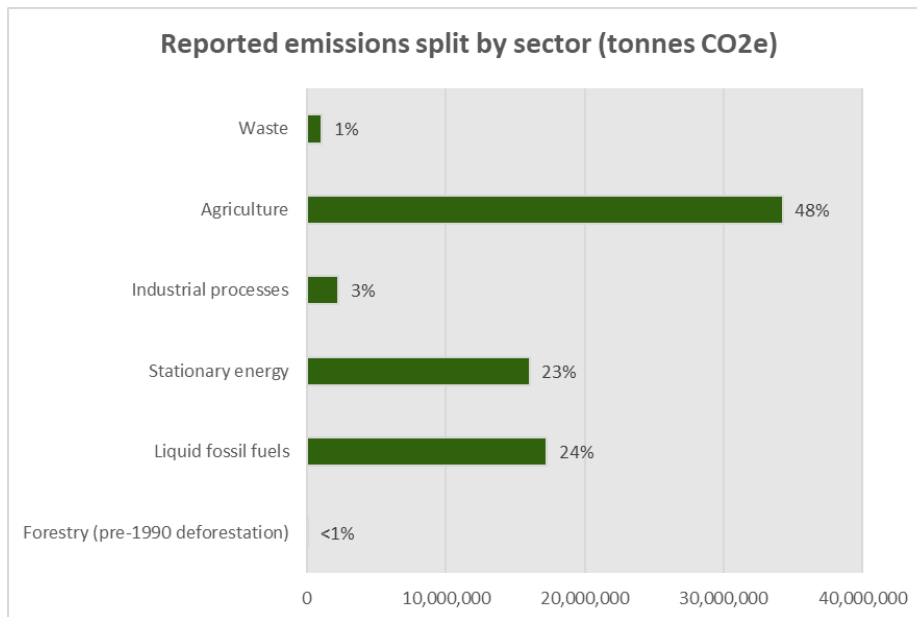
Schedule	Sector	Activity	Reported emissions (tCO <sub>2</sub> e)	Reported removals (tCO <sub>2</sub> e)
		Using crude oil or other liquid hydrocarbons	10,621	
	Industrial processes	Producing aluminium	637,130	
		Producing iron or steel	54,431	
		Producing clinker, or burnt lime	470,602	
		Producing glass using soda ash	11,816	
		Producing gold	0	
		Operating electrical switchgear that uses sulphur hexafluoride	5,054	
		Importing hydrofluorocarbons or perfluorocarbons	1,098,438	
		Manufacturing hydrofluorocarbons or perfluorocarbons	0	
	Agriculture	Importing or manufacturing synthetic fertilisers containing nitrogen	2,792,813	
		Slaughtering ruminant animals, pigs, horses, or poultry	15,040,010	
		Dairy processing of milk or colostrum	16,303,216	
		Exporting from New Zealand live cattle, sheep, or pigs	118,318	
	Waste	Operating a disposal facility	1,049,975	
Schedule 4	Post-1989 forestry	Post-1989 forestry - carbon stock change		5,408,065 <sup>5</sup>
	Other removal activities	Producing a product with embedded substances		2,302,355
		Exporting hydrofluorocarbons or perfluorocarbons		410,995
	Liquid fossil fuels	Purchasing obligation fuel	412,808	

<sup>5</sup> This number is explained in the forestry section of this report, starting on page 38.

Schedule	Sector	Activity	Reported emissions (tCO <sub>2</sub> e)	Reported removals (tCO <sub>2</sub> e)
	Stationary energy	Purchasing coal	1,507,273	
		Purchasing natural gas	806,138	
<b>Total</b>			70,940,525	8,121,415

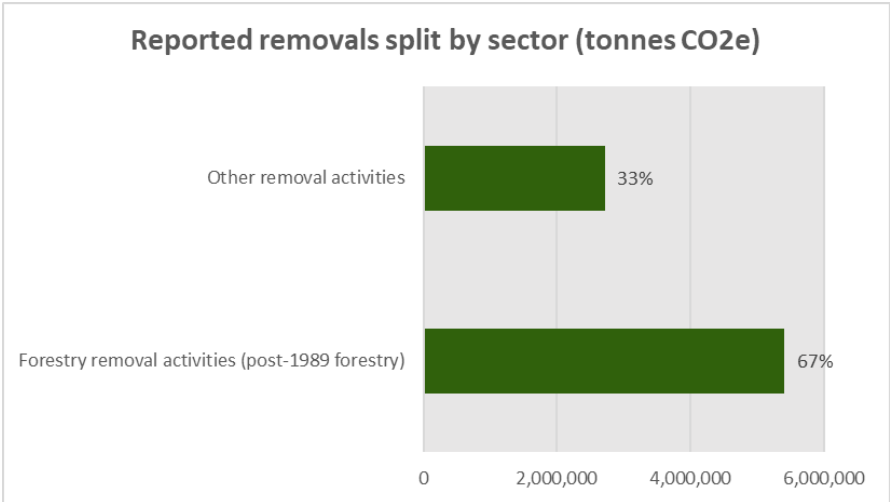
The agriculture sector contributed 48% of emissions reported by ETS participants in the 2020/21 reporting year. The mandatory and opt-in participants of the energy sectors (liquid fossil fuels and stationary energy) contributed a further 47%, with the remainder made of reported emissions from industrial processes, waste, and pre-1990 forestry.

**Figure 3: ETS emissions by sector, 2020/21 reporting year**



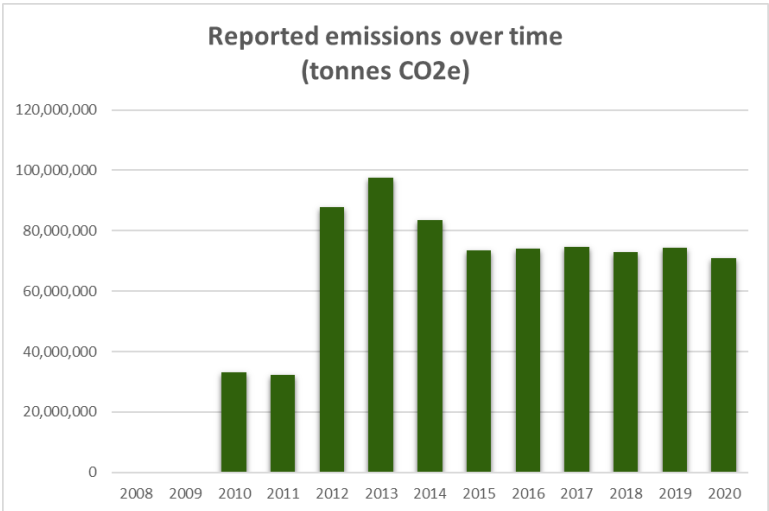
Post-1989 forestry contributed 67% of the total net removals reported in the ETS in the 2020/21 reporting year, with the remainder occurring from other removal activities.

**Figure 4: ETS removals by sector, 2020/21 reporting year**



There has been a change in methodology for emissions and removals reporting in the forestry sector, therefore, total emissions and removals in this reporting year are not comparable with previous years.

**Figure 5: Reported emissions in the ETS over time, 2008-2020<sup>6</sup>**



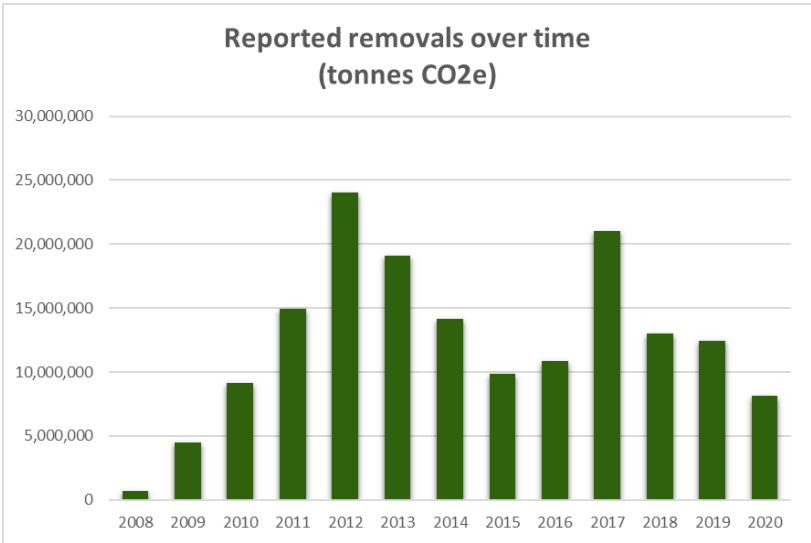
In the case of removals, participation in the ETS is voluntary. Therefore, reported removals do not capture all activity that is happening within the other removal activities and within the forestry sector across New Zealand, as some forest owners do not participate in the scheme. Post-1989 forestry has a five-yearly mandatory reporting cycle, except in 2023-2025 where

<sup>6</sup> There has been a change of methodology in reporting emissions and removals in the forestry sector this year. Data from this year and previous years are not comparable.

there will be a 3-year MER (Mandatory Emissions Return) period to align forestry reporting with the Paris Agreement. In voluntary reporting years, not all post-1989 forestry participants will choose to submit an emissions return, or choose to submit a return that covers the entirety of their forest holdings.

The number of post-1989 forestry participants in the ETS has increased over time, particularly during the early years of the ETS. Other removal activities were first included in the ETS in 2011.

**Figure 6: Reported removals in the ETS over time, 2008-2020<sup>7</sup>**



<sup>7</sup> There has been a change of methodology in reporting emissions and removals in the forestry sector this year. Data from this year and previous years are not comparable.

# Mandatory participants (Schedule 3)<sup>8</sup>

Schedule 3 of the Act details the activities that qualify for participation. People engaged in these activities are mandatory participants within the ETS and are required to report their emissions data annually.

## Schedule 3 of the Climate Change Response Act 2002

Data reported on in the 2020/21 reporting year corresponds to emissions of carbon dioxide equivalents in the 2020 calendar year. All emissions returns received and amendments completed between 1 July 2020 and 30 June 2021 are included in the data presented in this section.

## Part 2: Liquid fossil fuels

Owners of obligation fuel, where the amount of fuel removed in a year exceeds 50,000 litres, are mandatory participants in the ETS in the liquid fossil fuels sector.

These liquid fossil fuels include petrol, automotive and marine diesel, aviation spirit, jet fuel, light fuel oil, and heavy fuel oil.

Full details of the fuels and the methods of calculating emissions within the liquid fossil fuel sector are available in the [Climate Change \(Liquid Fossil Fuels\) Regulations 2008 \(New Zealand Legislation\)](#).

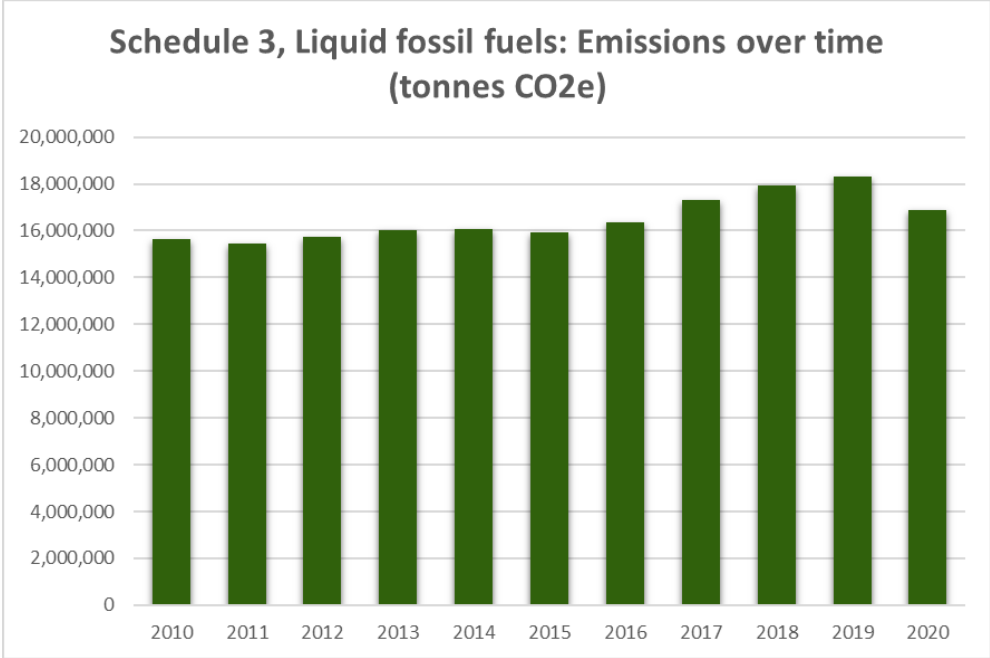
In 2020, mandatory participants in the liquid fossil fuels sector reported a total 16,867,471 tonnes of CO<sub>2</sub>e. The year-on-year data is shown in [figure 7](#) below.

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<sup>8</sup> Schedule 3 forestry participants (pre-1990 forestry) are included in The Forestry Sector section of this report.



**Figure 7: Reported emissions 2010 – 2020, liquid fossil fuels sector – mandatory participants**



**Table 2: Reported emissions 2010 – 2020, liquid fossil fuels sector – mandatory participants**

Reporting year	Emissions (tCO <sub>2</sub> e)
2010	15,644,160
2011	15,460,096
2012	15,721,756
2013	16,022,592
2014	16,072,950
2015	15,947,177
2016	16,337,978
2017	17,311,747
2018	17,951,579
2019	18,299,930
2020	16,867,471

There are five mandatory participants in the liquid fossil fuels sector. [Table 3](#) details their emissions for the 2020 calendar year.

**Table 3: Reported participant emissions liquid fossil fuels, 2020**

Activity	Participant	Reported emissions (tCO <sub>2</sub> e)
<i>Owning obligation fuel</i>		16,867,471
	BP Oil New Zealand Ltd	4,229,797
	Gull New Zealand Limited	940,863
	Mobil Oil New Zealand Limited	4,187,111
	Timaru Oil Services Limited	11,088
	Z Energy Limited	7,498,612
<b>Grand total</b>		<b>16,867,471</b>

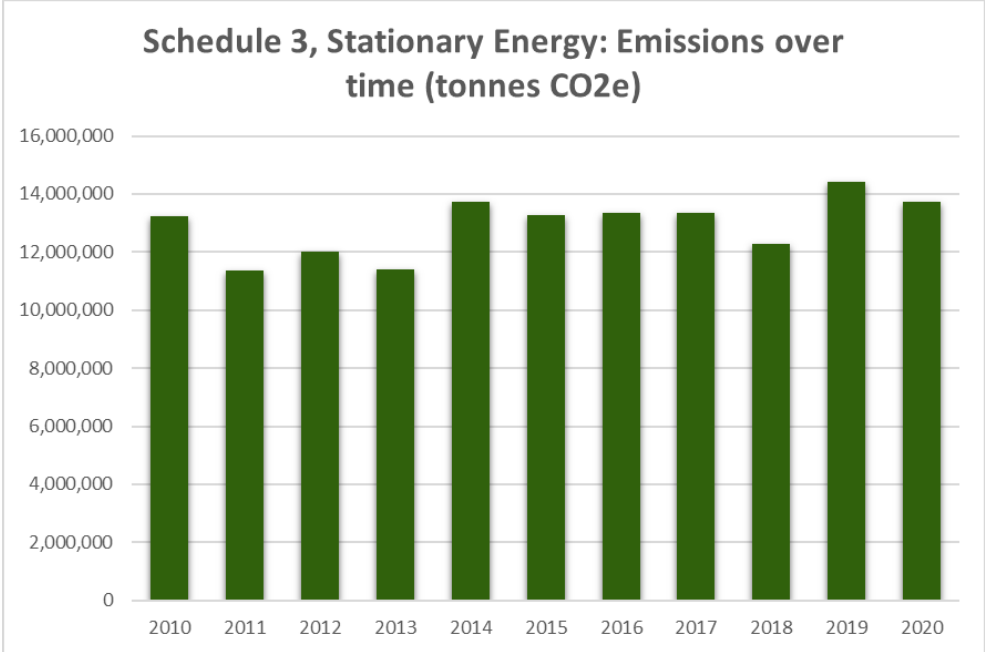
### Part 3: Stationary energy

Stationary energy includes the activities of importing coal and natural gas, mining coal and mining natural gas, as well as the activities of using geothermal fluid, combusting used oil, waste oil, used tyres or waste, and using crude oil or other liquid hydrocarbons.

Full details of the activities and the methods of calculating emissions within the stationary energy sector are available in the [Climate Change \(Stationary Energy and Industrial Processes\) Regulations 2009 \(New Zealand Legislation\)](#).

In 2020, the stationary energy sector reported a total 16,050,119 tonnes of CO<sub>2</sub>e. The year-on-year data is shown in [figure 8](#) below.

**Figure 8: Reported emissions 2010 – 2020, stationary energy sector – mandatory participants**



**Table 4: Reported emissions 2010 – 2020, stationary energy sector – mandatory participants**

Reporting Year	Emissions (tCO <sub>2e</sub> )
2010	13,246,630
2011	11,374,471
2012	12,030,235
2013	11,383,497
2014	13,721,716
2015	13,255,380
2016	13,341,110
2017	13,353,787
2018	12,284,337
2019	14,417,875
2020	13,736,708

There are 81 mandatory participants in the stationary energy sector. [Table 5](#) details their emissions for the 2020 calendar year.

**Table 5: Reported participant emissions stationary energy, 2020**

Activity	Participant	Reported emissions (tCO <sub>2</sub> e)
<i>Combusting used or waste oil used tyres, or waste</i>		52,926
	Fulton Hogan Limited	10,077
	Graymont (NZ) Limited	6,517
	Oji Fibre Solutions (NZ) Limited	36,332
<i>Importing coal</i>		1,773,745
	Fletcher Concrete and Infrastructure Limited	163,010
	Genesis Energy Limited	848,697
	New Zealand Steel Limited	762,038
<i>Importing natural gas</i>		62,314
	Liquigas Ltd	12,634
	Rockgas Limited	49,680
<i>Mining coal</i>		1,462,930
	Bathurst Coal Limited	164,659
	Birchfield Coal Mines Ltd	333,655
	Boatman's Coal Limited	17,411
	BT Mining Limited	556,321
	Francis Mining Co Limited	41,450
	Greenbriar Ltd	226,198
	Heaphy Mining Limited	15,558
	Kai Point Coal Co Limited	65,228
	Moore Mining Limited	38,668
	Roa Mining Company Limited	3,782
<i>Mining natural gas</i>		9,802,170
	Beach Energy Resources NZ (Kupe) Limited	478,153
	Bridge Petroleum Limited	2
	Cheal Petroleum Limited	11,518
	Cheal Petroleum Limited, East West Petroleum (NZ) Limited	13,697

Activity	Participant	Reported emissions (tCO <sub>2</sub> e)
	Cue Taranaki Pty Ltd	5,520
	Energy Petroleum Holdings Limited	241,743
	Energy Petroleum Investments Limited	257,862
	Energy Petroleum Taranaki Limited	499,618
	Greymouth Gas Kaimiro Limited	273,318
	Greymouth Gas Parahaki Limited	227,009
	Greymouth Gas Turangi Limited	227,009
	Greymouth Petroleum Central Limited	63,707
	Greymouth Petroleum Limited	0
	Greymouth Petroleum Mining Group Limited	23,731
	Greymouth Petroleum Turangi Limited	180,695
	Horizon Oil International Limited	28,676
	Kupe Mining (No. 1) Limited	264,606
	Kupe Venture Limited	591,437
	L&M Energy Limited	1,034
	NZEC Tariki Limited	0
	NZEC Waihapa Limited	1,034
	NZOG Taranaki Limited	73,542
	OMV New Zealand Limited	932,895
	OMV NZ Production Limited	1,451,380
	Tamarind NZ Onshore Limited	51,333
	Taranaki Offshore Petroleum Company of New Zealand	80,580
	Taranaki Ventures Limited	1,842
	Todd Energy Limited	2,367,466
	Todd Petroleum Mining Company Limited	772,515
	Todd Pohokura Limited	669,934
	Westside New Zealand Limited	10,314
	<i>Using crude oil or other liquid hydrocarbons</i>	<i>10,621</i>

Activity	Participant	Reported emissions (tCO <sub>2</sub> e)
	Cue Taranaki Pty Ltd, Horizon Oil International Limited, OMV New Zealand Limited	10,621
<i>Using geothermal fluid</i>		<i>572,002</i>
	Carter Holt Harvey Ltd	4,445
	Contact Energy Limited	182,696
	Kawerau Geothermal Limited	110,986
	Ngatamariki geothermal Limited	37,578
	Ngati Tuwharetoa Geothermal Assets Ltd	17,887
	Ngawha Generation Limited	64,097
	Norske Skog Tasman Ltd	29,800
	Rotokawa Generation Limited	26,225
	Rotokawa Geothermal Limited, Tahumatua and Company LP	64,300
	Te Ahi O Maui Limited Partnership	10,235
	Tuaropaki Power Company Ltd	23,753
<b>Grand total</b>		<b>13,736,708</b>

## Part 4: Industrial processes

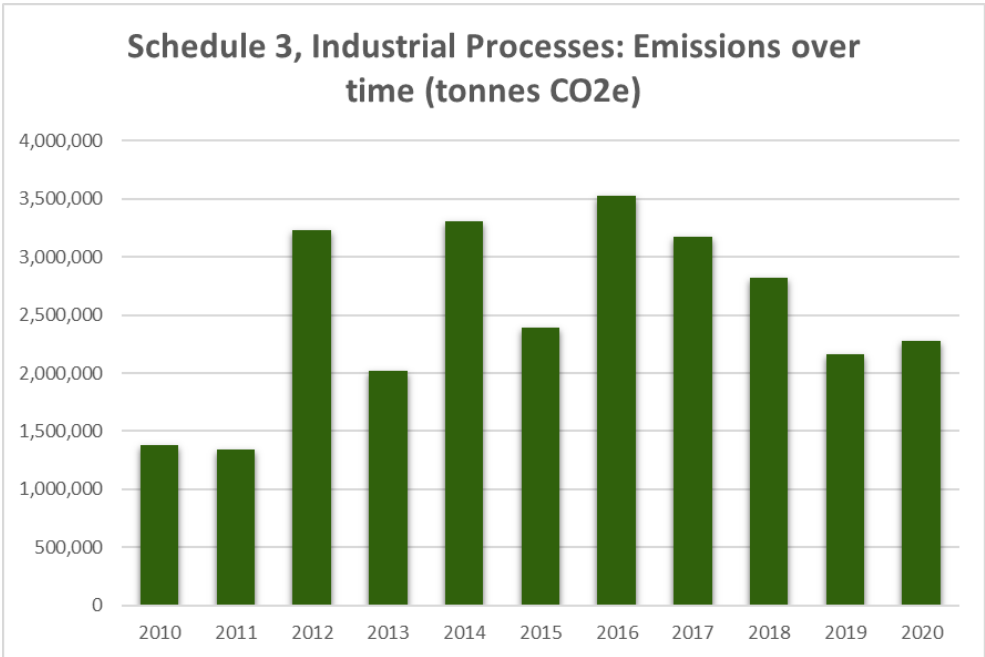
The industrial processes sector includes participants producing iron, steel, aluminium, clinker, burnt lime, gold and glass, where the glass is produced using soda ash. This sector also includes participants operating electrical switchgear and importing and manufacturing hydrofluorocarbons and perfluorocarbons.

Note that the emissions associated with energy and fuels used in these processes are incorporated within the emissions of the liquid fossil fuels and stationary energy sectors. Only the additional emissions outside energy/fuel use are reported by industrial process participants.

Full details of the activities and the methods of calculating emissions within the industrial processes sector are available in the [Climate Change \(Stationary Energy and Industrial Processes\) Regulations 2009 \(New Zealand Legislation\)](#).

In 2020, the industrial processes sector reported a total 2,277,471 tonnes of CO<sub>2</sub>e. The year-on-year data is shown in [figure 9](#) below.

**Figure 9: Reported emissions 2010 – 2020, industrial processes sector**



**Table 6: Reported emissions 2010 – 2020, industrial processes sector**

Reporting year	Emissions (tCO <sub>2</sub> e)
2010	1,376,587
2011	1,345,875
2012	3,232,323
2013	2,015,309
2014	3,304,548
2015	2,395,701
2016	3,522,933
2017	3,174,222
2018	2,817,877
2019	2,160,704
2020	2,277,471

There are 42 participants in the industrial processes sector. [Table 7](#) details their emissions for the 2020 calendar year.

**Table 7: Reported Participant Emissions Industrial Processes, 2020**

Activity	Participant	Reported emissions (tCO <sub>2</sub> e)
<i>Importing hydrofluorocarbons or perfluorocarbons</i>		1,098,438
	A-Gas (New Zealand) Limited	16,044
	AHI Carrier (NZ) Limited	28,695
	Axieo Operations (New Zealand) Limited	0
	B & C Martella Limited	0
	BOC Limited	53,677
	Chemiplas (N.Z.) Limited	483,159
	CoolDrive Limited	33,931
	Coolkiwi Automotive Enhancements Limited	0
	CRC INDUSTRIES NEW ZEALAND	0
	Era Polymers NZ Limited	0
	General Distributors Limited	5,073
	Glowbal NZ Limited	24,791
	Kirby NZ Limited	115,088
	ILYS Limited	38,217
	Independent Fisheries Limited	0
	Ixom Operations Pty Limited	0
	Maruha (N.Z.) Corporation Ltd	0
	Pan Pacific Auto Electronics Limited	0
	Patton Limited	43,312
	Polymer Group Limited	1,751
	Realcold NZ Limited	119,130
	Reece New Zealand Limited	24,205
	Refrigerant Recovery NZ Limited	3,673
	Refrigeration Specialties Ltd	73,667
	Southern Gas Services Limited	0
	Temperzone Limited	34,025



Activity	Participant	Reported emissions (tCO <sub>2</sub> e)
<i>Operating electrical switchgear that uses sulphur hexafluoride</i>		<i>5,054</i>
	Contact Energy Limited	29
	Electricity Ashburton Limited	82
	Meridian Energy Ltd	0
	Orion New Zealand Limited	136
	Powerco Limited	58
	Transpower New Zealand Limited	4,158
	Vector Limited	591
	WEL Networks Limited	0
<i>Producing aluminium</i>		<i>637,130</i>
	New Zealand Aluminium Smelters Limited	637,130
<i>Producing glass using soda ash</i>		<i>11,816</i>
	ACI OPERATIONS NZ LIMITED	11,733
	Tasman Insulation New Zealand Limited	83
<i>Producing iron or steel</i>		<i>54,431</i>
	Fletcher Steel Limited	0
	New Zealand Steel Development Limited	54,431
<i>Producing clinker or burnt lime</i>		<i>470,602</i>
	Graymont (NZ) Limited	88,101
	Websters Hydrated Lime Company Limited	3,344
	Fletcher Concrete and Infrastructure Limited	379,157
<b>Grand total</b>		<b>2,277,471</b>

# Part 5: Agriculture

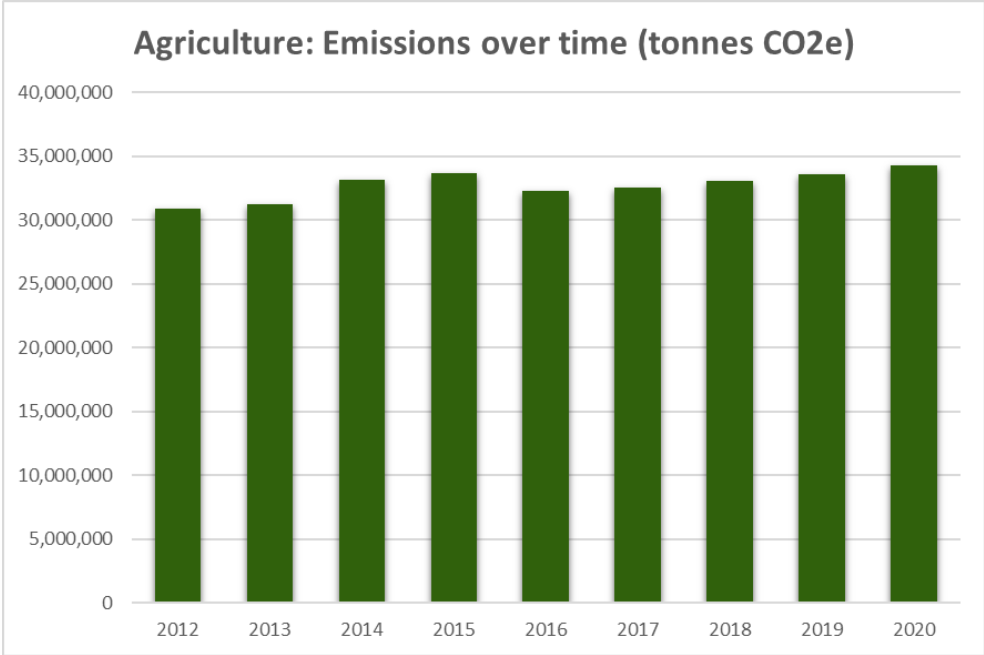
The agriculture sector includes the importing and manufacture of synthetic fertilisers, the slaughtering and live export of animals, and the dairy processing of milk and colostrum.

Note that the agriculture sector is required to report its emissions, but there is no corresponding requirement to surrender an equivalent amount of NZUs in payment for those emissions, as is required in other sectors.

Full details of the activities and the methods of calculating emissions within the agriculture sector are available in the [Climate Change \(Agriculture Sector\) Regulations 2010 \(New Zealand Legislation\)](#).

In 2020, the agriculture sector reported a total 34,254,357 tonnes of CO<sub>2</sub>e. The year-on-year data is shown in [figure 10](#) below.

**Figure 10: Reported emissions 2012 – 2020, agriculture sector**



**Table 8: Reported emissions 2012 – 2020, agriculture sector**

Reporting year	Emissions (tCO <sub>2</sub> e)
2012	30,919,981
2013	31,204,100
2014	33,175,322
2015	33,689,475
2016	32,272,323
2017	32,560,562
2018	33,097,623
2019	33,547,220
2020	34,254,357

There are 77 participants in the agriculture sector. [Table 9](#) details their emissions for the 2020 calendar year.

**Table 9: Reported participant emissions agriculture, 2020**

Activity	Participant	Reported emissions (tCO <sub>2</sub> e)
<i>Dairy processing of milk or colostrum</i>		16,303,216
	Fonterra Limited	12,333,330
	Fonterra Co-Operative Group Limited	323
	Fonterra Brands (New Zealand) Limited	199,163
	Fresha Valley Processors (Waipu) Limited	16,447
	Goodman Fielder New Zealand Limited	213,137
	Green Valley Dairies Limited	15,070
	Mataura Valley Milk Ltd	102,484
	Miraka Limited	228,352
	Oceania Dairy Limited	202,716
	Open Country Dairy Limited	1,350,641
	Synlait Milk Limited	686,528
	The Tatua Co-operative Dairy Company Ltd	197,939

Activity	Participant	Reported emissions (tCO <sub>2</sub> e)
	Westland Dairy Company Limited	549,533
	Yashili New Zealand Dairy Co., Limited	207,553
<i>Exporting from New Zealand live cattle, sheep, or pigs</i>		<i>118,318</i>
	Australasian Global Exports (NZ) Limited	45,696
	Austrex (NZ) Limited	72,622
<i>Importing or manufacturing synthetic fertilisers containing nitrogen</i>		<i>2,792,813</i>
	Ballance Agri-Nutrients limited	804,718
	Ballance Agri-Nutrients (Kapuni) limited	631,962
	De Sangosse New Zealand Limited	85
	Horticulture Limited	1,235
	Hortigro Limited	6,492
	Interchem Agencies Limited	7,905
	Landmark Nominees Limited	1,430
	PGG WRIGHTSON LIMITED	3,311
	PGG Wrightson Seeds Limited	497
	Prime Range Meats Limited	5,348
	Ravensdown Limited	1,324,820
	Redox Pty Ltd	5,010
<i>Slaughtering ruminant animals, pigs, horses, or poultry</i>		<i>15,040,010</i>
	Affco New Zealand Limited	2,612,241
	Alliance Group Limited	2,634,396
	ample group limited	20,612
	Ashburton Meat Processors Limited	90,879
	Auckland Meat Processors Limited	747,013
	Blue Sky Meats (Gore) Limited	0
	Blue Sky Meats (N.Z.) Limited	76,073
	Canter Valley Processors Limited	56
	CMP Canterbury Limited	701,294

Activity	Participant	Reported emissions (tCO <sub>2</sub> e)
	CMP Kokiri Limited	232,498
	CMP Marlborough Limited	209,588
	CMP Rakaia Limited	35,267
	CMP Rangitikei Limited	188,252
	Croziars Free Range Ltd	1
	Crusader Meats New Zealand Limited	144,729
	Duncan Processors Limited	31,017
	Duncan South Limited	33,453
	Fresh Meats NZ Limited	28,651
	Freshpork Bay City Limited	29,392
	Greenlea Premier Meats Limited	803,363
	Harris Meats (Cheviot) Limited	26,356
	Inghams Enterprises (NZ) Pty Limited	11,816
	Kintyre Meats Limited	21,069
	Lean Meats Oamaru Limited	70,281
	Mountain River Processors Limited	38,808
	O'Leary Holdings Limited	3,000
	Ovation New Zealand Limited	387,108
	Pepe's Business Partnership LP	440
	Prime Range Meats Limited	120,586
	Progressive Meats Limited	245,287
	Riverlands Eltham Limited	395,122
	Riverlands Manawatu Limited	148,412
	Silver Fern Farms Limited	3,850,726
	Taylor Preston Limited	516,140
	Te Kuiti Meat Processors Limited	123,228
	Tegel Foods Limited	25,678
	Turks Poultry Farm Limited	5,880

Activity	Participant	Reported emissions (tCO <sub>2</sub> e)
	UBP Limited	386,372
	VAN DEN BRINK POULTRY LIMITED	9,095
	Venison Packers Feilding Limited	35,831
	Westwood Organics Limited	0
	Wilson Hellaby Limited	0
<b>Grand total</b>		<b>34,254,357</b>

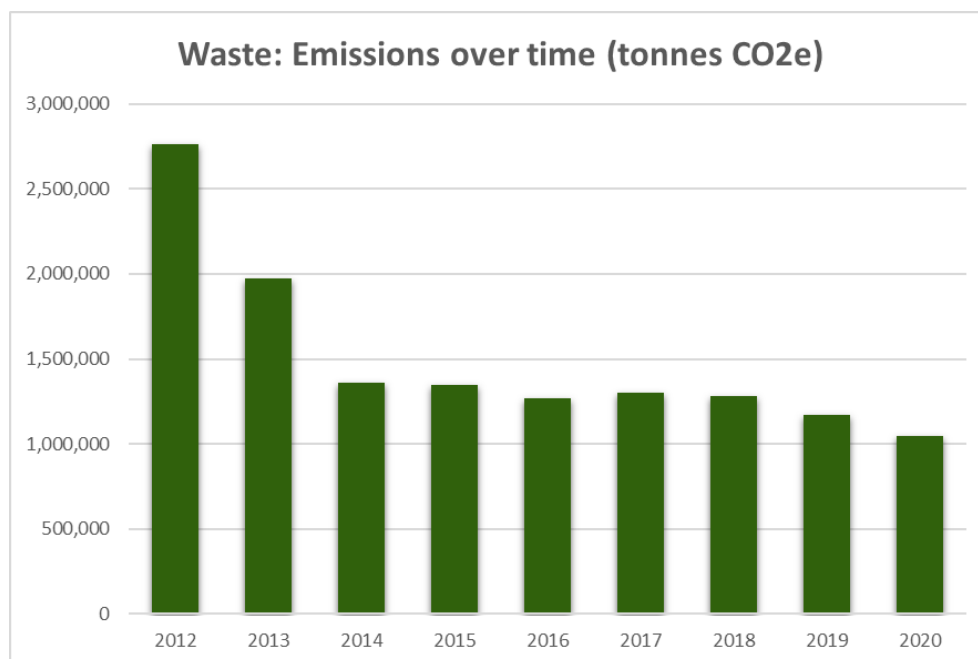
## Part 6: Waste

The waste sector includes participants who operate a disposal facility.

Full details of the methods of calculating emissions within the waste sector are available in the [Climate Change \(Waste\) Regulations 2010 \(New Zealand Legislation\)](#).

In 2020, the waste sector reported a total 1,049,975 tonnes of CO<sub>2</sub>e. The year-on-year data is shown in [figure 11](#) below.

**Figure 11: Reported emissions 2012 – 2020, waste sector**



**Table 10: Reported Emissions 2012 – 2020, waste sector**

Reporting year	Emissions (tCO <sub>2</sub> e)
2012	2,760,471
2013	1,970,356
2014	1,358,420
2015	1,345,857
2016	1,268,112
2017	1,303,633
2018	1,283,264
2019	1,173,629
2020	1,049,975

There are 32 participants in the waste sector. Table 11 details their emissions for the 2020 calendar year.

**Table 11: Reported participant emissions waste, 2020**

Activity	Participant	Reported emissions (tCO <sub>2</sub> e)
<i>Operating a disposal facility</i>		<i>1,049,975</i>
	A B Lime Limited	90,451
	Central Hawke's Bay District Council	14,484
	Clutha District Council	14,021
	Development Auckland Limited, Waste Management NZ Limited	19,435
	Enviro Waste Services Limited	80,692
	Far North District Council	723
	Grey District Council	6,902
	Hastings District Council	128,630
	Her Majesty the Queen in right of her Government in New Zealand acting by and through the Chief of Defence Force (NZDF)	0
	Horowhenua District Council	31,880
	Hutt City Council	37,262
	Kaikoura District Council	2,058

Activity	Participant	Reported emissions (tCO <sub>2</sub> e)
	Marlborough District Council	34,340
	Midwest Disposals Limited	38,007
	Nelson City Council	67,259
	New Plymouth District Council	0
	Northland Regional Landfill Limited Partnership	21,979
	Porirua City Council, Wellington City Council	44,909
	Rotorua District Council	0
	Ruapehu District Council	3,462
	Scope Resources Limited	58,837
	South Waikato District Council	11,275
	Tasman District Council	0
	Taupo District Council	30,262
	The Dunedin City Council	51,610
	Timaru District Council	43,624
	Transwaste Canterbury Limited	40,407
	Wairoa District Council	4,706
	Waitaki District Council	153
	Waitomo District Council	10,448
	Waste Management NZ Limited	87,209
	Wellington City Council	71,799
	Westland District Council	3,151
<b>Grand total</b>		<b>1,049,975</b>



## Opt-in participants (Schedule 4)<sup>9</sup>

[Schedule 4 of the Act](#) details the activities with respect to which persons may be participants. People engaged in these activities are voluntary participants within the ETS. However, once a person has opted-in, that person has mandatory reporting requirements.

In the case of the liquid fossil fuels and stationary energy sectors, participants report data in annual emissions returns – 2020/21 reporting year reports on data from the 2020 calendar year. All emissions returns and amendments approved up until 30 June 2021 are included in the data presented in this section.

For the other removal activities, data is reported in quarterly emissions returns. Participants can choose to report quarterly, or they can combine data across quarters. The data presented here is for the 2020 calendar year. Any amendments received up until 30 June 2021 are included in the data presented. Quarterly returns received for the 2021 calendar year will be included in next year's participant emissions report.

### Part 2: Other removal activities

The other removal activities include the exportation of hydrofluorocarbons and perfluorocarbons, and producing products that contain embedded substances.

Note that the other removal activities cause *removals* from the atmosphere (or in the case of exports, removals from New Zealand's accounting of emissions) of carbon dioxide equivalents, and not *emissions* to the atmosphere.

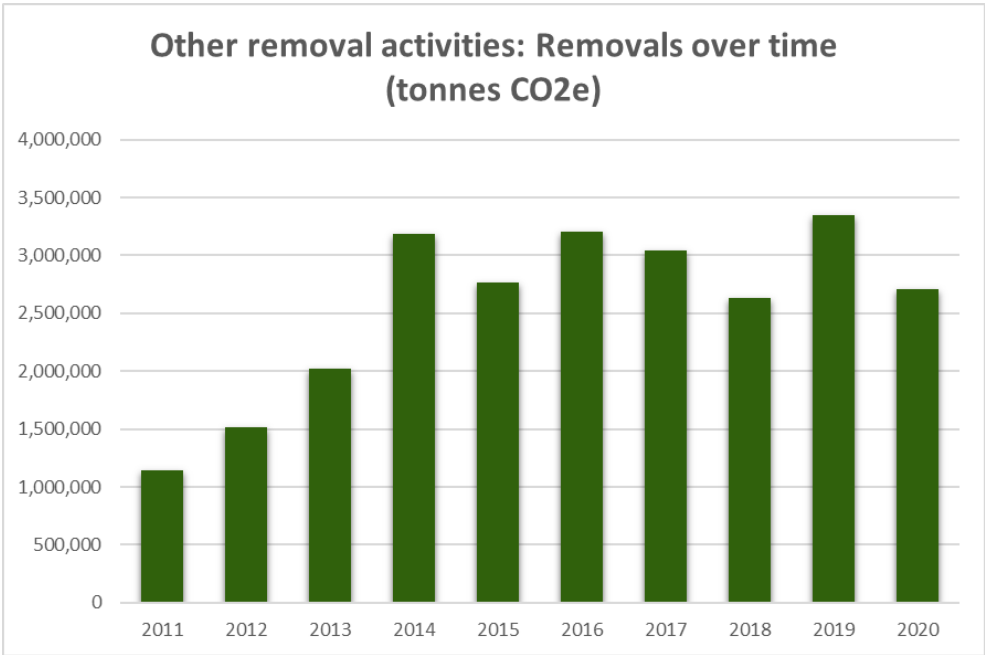
Full details of the activities and the methods of calculating removals within the other removal activities are available in the [Climate Change \(Other Removal Activities\) Regulations 2009 \(New Zealand Legislation\)](#).

In 2020, other removals activities removed a total 2,713,350 tonnes of CO<sub>2</sub>e from the atmosphere/from New Zealand's carbon accounting. The year-on-year removals from the other removal activities are shown in [figure 12](#) below.

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<sup>9</sup> Schedule 4 forestry participants (post-1989 forestry) are included in The Forestry Sector section of this report

**Figure 12: Reported removals 2011 – 2020, other removal activities**



**Table 12: Reported removals 2011 – 2020, other removal activities**

Reporting year	Removals (tCO <sub>2</sub> e)
2011	1,145,406
2012	1,519,889
2013	2,025,583
2014	3,185,986
2015	2,769,852
2016	3,207,489
2017	3,041,619
2018	2,634,494
2019	3,346,028
2020	2,713,350

There are 18 opt-in participants in the other removal activities. [Table 13](#) details their removals for the 2020 calendar year.

**Table 13: Reported participant emissions other removal activities, 2020**

Activity	Participant	Reported removals (tCO <sub>2</sub> e)
<i>Exporting hydrofluorocarbons or perfluorocarbons</i>		<b>410,995</b>
	Axio Operations (New Zealand) Limited	0
	Chemiplas (N.Z.) Limited	303,044
	Glowbal NZ Limited	3,197
	HF Tec Limited	12,076
	Patton Limited	0
	Polymer Group Limited	21
	Realcold NZ Limited	426
	Refrigerant Recovery NZ Limited	36,372
	SKOPE Industries Limited	3,233
	Temperzone Limited	52,626
<i>Producing a product with embedded substances</i>		<b>2,302,355</b>
	Matson South Pacific Limited	3,120
	Methanex New Zealand Ltd	2,299,235
<b>Grand total</b>		<b>2,713,350</b>

### Part 3: Liquid fossil fuels

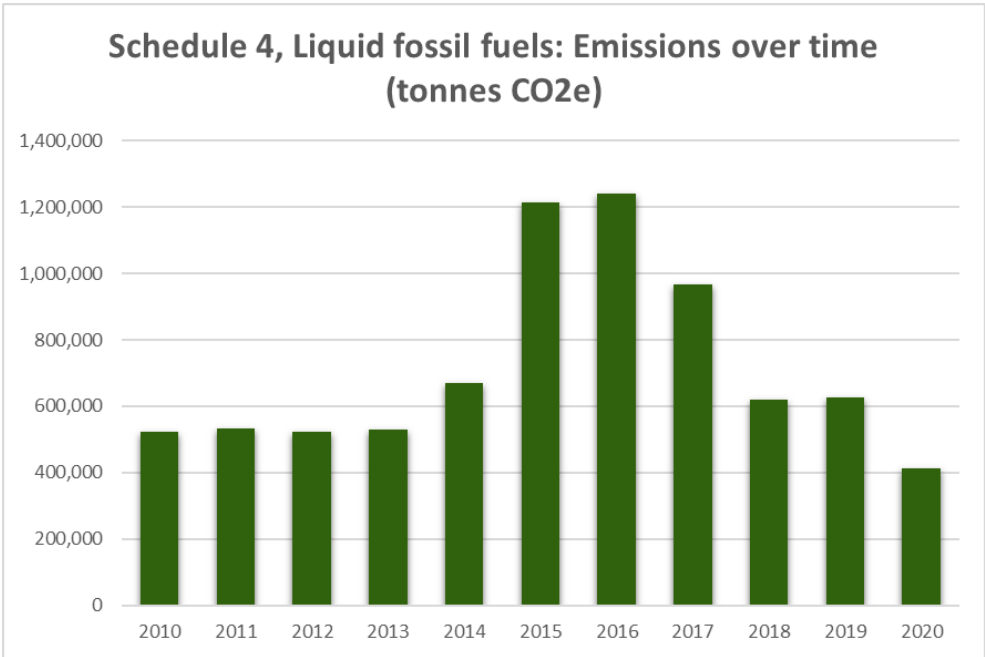
Organisations who purchase liquid fossil fuels from owners of obligation fuels can opt-in to become participants in the ETS. Once in the ETS, the emissions reporting requirements associated with the purchased fuel shifts from the original owner to the opt-in participant.

Full details of the fuels and the methods of calculating emissions for opt-in participants within the liquid fossil fuel sector are available in the [Climate Change \(Liquid Fossil Fuels\) Regulations 2008 \(New Zealand Legislation\)](#).

Opt-in purchasers of obligation fuel reported emissions of 412,808 tonnes of carbon dioxide equivalents. This is in addition to the 16,867,471 tonnes reported by the owners of obligation fuel detailed in Schedule 3, Part 2: Liquid fossil fuels above, to give a grand total for liquid fossil fuels of 17,280,279 tCO<sub>2</sub>e.

The changes in emissions over time from opt-in purchasers of obligation fuels are detailed in [figure 13](#) below.

**Figure 13: Reported emissions 2010 – 2020, liquid fossil fuels opt-in participants**



**Table 14: Reported emissions 2010 – 2020, liquid fossil fuels opt-in participants**

Reporting year	Emissions (tCO <sub>2e</sub> )
2010	522,096
2011	531,393
2012	522,099
2013	528,315
2014	669,177
2015	1,213,221
2016	1,241,529
2017	966,680
2018	621,078
2019	625,466
2020	412,808

There are 6 opt-in participants who are purchasers of liquid fossil fuels. [Table 15](#) details their emissions for the 2020 calendar year.

**Table 15: Reported participant emissions liquid fossil fuels opt-in participants, 2020**

Activity	Participant	Reported emissions (tCO <sub>2</sub> e)
<i>Purchasing obligation fuel</i>		412,808
	Air Nelson Limited	65,109
	Air New Zealand Limited	250,813
	Eagle Airways Limited	0
	Gull New Zealand Limited	0
	Mount Cook Airline Limited	96,886
<b>Grand total</b>		<b>412,808</b>

## Part 4: Stationary energy

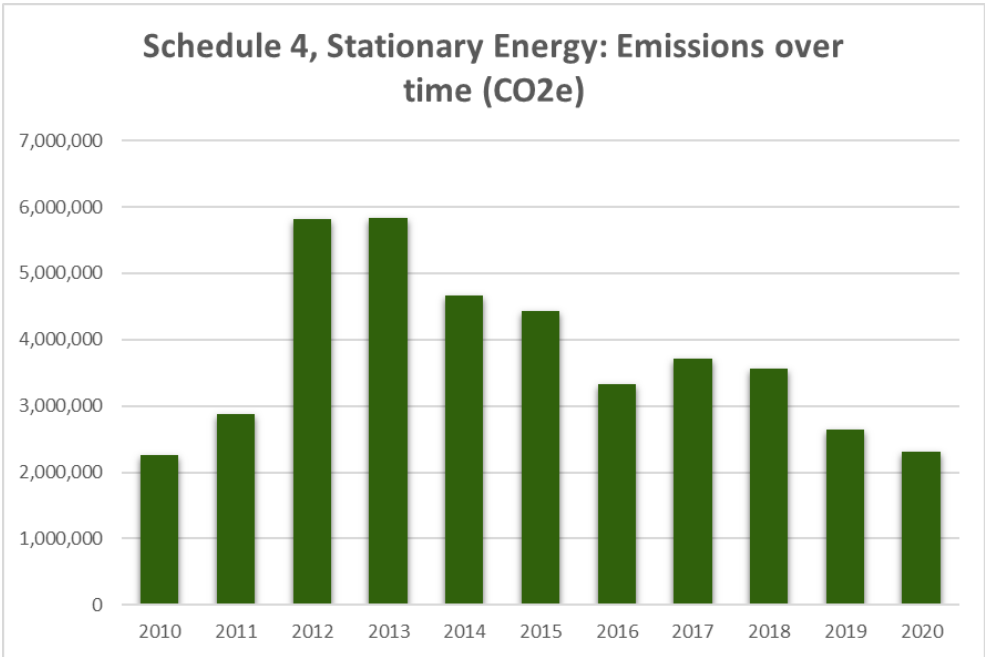
Organisations who purchase coal or natural gas from coal and natural gas miners can opt-in to become participants in the ETS. Once in the ETS, the emissions reporting requirements associated with the purchased energy shift from the original miner to the opt-in participant.

Full details of the methods of calculating emissions for opt-in participants within the stationary energy sector are available in the [Climate Change \(Stationary Energy and Industrial Processes\) Regulations 2009 \(New Zealand Legislation\)](#).

Opt-in purchasers of coal and natural gas reported emissions of 2,313,411 tonnes of carbon dioxide equivalents. This is in addition to the 13,736,708 tonnes reported by mandatory participants in the stationary energy sector detailed in Schedule 3, Part 3: Stationary Energy above, to give a grand total for stationary energy of 16,050,119 tCO<sub>2</sub>e.

The changes in emissions over time from opt-in purchasers of coal and natural gas are detailed in [figure 14](#) below.

**Figure 14: Reported emissions 2010 – 2020, stationary energy opt-in participants**



**Table 16: Reported emissions 2010 – 2020, stationary energy opt-in participants**

Reporting Year	Emissions (tCO <sub>2</sub> e)
2010	2,262,973
2011	2,885,179
2012	5,816,987
2013	5,840,029
2014	4,666,715
2015	4,437,622
2016	3,335,177
2017	3,710,031
2018	3,570,486
2019	2,647,627
2020	2,313,411

There are 5 opt-in participants who purchase stationary energy. Table 17 details their emissions for the 2020 calendar year.

**Table 17: Reported participant emissions stationary energy opt-in participants, 2020**

Activity	Participant	Reported emissions (tCO <sub>2</sub> e)
<i>Purchasing coal</i>		<i>1,507,273</i>
	Fonterra Limited	770,398
	Genesis Energy Limited	0
	New Zealand Steel Limited	736,875
<i>Purchasing natural gas</i>		<i>806,138</i>
	Contact Energy Limited	638,339
	Rockgas Limited	167,799
<b>Grand total</b>		<b>2,313,411</b>

# The forestry sector

The forestry sector is the primary source of removals of carbon dioxide within the ETS, although harvesting and deforestation activities result in emissions of carbon dioxide. Forestry participants in the ETS reported the net removal of over 5 million tonnes of carbon dioxide in the 2020/21 reporting year.

Te Uru Rākau – New Zealand Forest Service manages the forestry sector within the Emissions Trading Scheme. The forestry sector is split into two parts: pre-1990 forestry and post-1989 forestry. Pre-1990 forestry and post-1989 forestry participant data are grouped in this report.

The differentiation between pre-1990 and post-1989 forestry exists because the Kyoto Protocol sets 1 January 1990 as the international baseline date for net emissions. Forests established before 1990 are considered part of New Zealand's baseline emissions and removals. Forests established after 1989 are considered new carbon sinks. They can be registered in the ETS to earn units for that carbon storage.

## Pre-1990 forestry

Pre-1990 forest land is land that was forest land on 31 December 1989 and was forest land consisting of predominantly exotic species on 31 December 2007. If the land is then deforested, landowners must report the emissions associated with this activity, and surrender the appropriate quantity of NZUs. Pre-1990 forest land holders that undertake pre-1990 offsetting or have been granted an exemption do not need to submit an emissions return for the offset or exempted areas.

## Post-1989 forestry

Post-1989 forest land is land that was established in forest species after 31 December 1989<sup>10</sup>, and meets the definition of forest land. Post-1989 foresters can choose to become voluntary participants in the ETS to earn NZUs for the carbon dioxide stored by the forest. However, they must surrender NZUs when the trees are harvested, when the land is deforested, or if the land is deregistered from the ETS. Currently, approximately half of the existing post-1989 forestry estate is registered in the ETS as a voluntary participant.

Post-1989 forest land is registered in the ETS as carbon accounting areas (CAAs). This is a way of dividing up forest land and is used when calculating carbon gains and losses.

Post-1989 forestry participants are only required to report on the emissions and removals for all of their post-1989 forest land within six months of the end of each mandatory reporting

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<sup>10</sup> The definitions of Pre-1990 and Post 1989 forestry are simplified, please refer to section 4 of the [Act](#) for the full definitions.



period (usually five-years, the current period is 2018 to 2022). Reporting in other years is voluntary and does not necessarily reflect the level of activity undertaken by this sector.

Participants also must submit emissions returns when making a change to their registration; for example, when deregistering part or all of their land from the ETS.

### **NZUs and emissions and removals of carbon dioxide equivalents**

When forestry participants submit an emissions return, they receive or surrender NZUs based on the data reported in the emissions return. However, the NZUs don't always correspond to the real-world emissions and removals of carbon dioxide equivalents of the forest area that the emissions return relates to. Some of the reasons for this are following:

- A surrender cap exists in certain situations that limits the number of units that must be surrendered, which means NZUs surrendered may be lower than the actual emissions that occur from harvesting activities. The cap is tied to the net number of NZUs the forest land has received since being registered in the scheme (the unit balance), and ensures that no participant is liable to surrender more units in relation to any carbon accounting area or part of a carbon accounting area than the unit balance.
- Surrenders of NZUs can occur even when no real-world emissions occur; for example, when a participant deregisters from the scheme and must surrender the unit balance of the land being removed from the scheme.
- Deforestation activities leave residual wood in the forest that continues to store carbon for a number of years. The emissions associated with the year-by-year decay of this residual wood are reported at once, rather than in the year they occur.

For forestry, the legislation prescribes that emissions and removals are measured using carbon stock change (the net change in the 'stock' of carbon in the forest). Information on carbon stock change accounting is available on the MPI website.

### **Stock change accounting (Ministry for Primary Industries)**

This report deals with emissions and removals of carbon dioxide equivalents. Data on the surrender and transfer of NZUs is available on our website.<sup>11</sup>

### **ETS unit movement**

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<sup>11</sup> For non-forestry participants in the ETS, the surrender and transfer of NZUs is an appropriate proxy for emissions and removals.

## Forestry sector emissions and removals

In the 2020/21 reporting year, pre-1990 forestry participants reported a total of 28,324 t CO<sub>2</sub>e emissions<sup>12</sup>.

Post-1989 forestry participants reported a net total of 5,408,065 removals tCO<sub>2</sub>e., of which a net figure of 124,845t CO<sub>2</sub>e. of removals had already been included in previous voluntary emission returns, leaving a net total of 5,283,220 newly reported removals of tonnes of CO<sub>2</sub>e from the atmosphere for 2020/21. Most of these removals relate to the current mandatory emissions return period (2018-2022), however there may be some reported removals that relate to earlier periods.

There has been a change in methodology in how forestry data is calculated to align it with the section 89A reporting requirements. Historically, the allocation and surrender of NZUs has been used as a proxy for measuring emissions and removals of carbon dioxide equivalents. However, this year, the carbon stock change recorded in emissions returns has been used as a more direct measure of emissions and removals. As such, comparisons with previous years are not possible.

In non-mandatory reporting years, most of the emissions reporting in the forestry sector is through voluntary emissions returns. It is therefore not possible to compare data between years, even in the absence of this change in methodology, as not all foresters will report their emissions in any given year.

**Table 18: Year-on-year reported emissions (-ve) and removals (+ve) by the forestry sector in the ETS**

Reporting year	Pre-1990 forestry emissions (tCO <sub>2</sub> e)	Post-1989 forestry net removals (tCO <sub>2</sub> e)	Mandatory reporting year? <sup>13</sup>	Participants at year-end (30 June)
2008/2009		692,583		67
2009/2010		4,460,095		203
2010/2011	-197,625	9,153,940		683
2011/2012	-396,551	13,474,555		1,363
2012/2013	-8,128,868	13,755,103	Yes	1,756
2013/2014	-3,343,882	-8,105,940		1,904
2014/2015	-6,242,731	6,796,646		2,079

<sup>12</sup> This includes both directly reported emissions from approved emissions returns, and emissions attributed to participants via assessments.

<sup>13</sup> 'Yes' in this column of table 18 means, during the reporting year, all post-1989 forestry participants were required to submit a MER. In other years, most forestry emissions returns will be voluntary. Not all post-1989 forestry participants submit voluntary returns.

Reporting year	Pre-1990 forestry emissions (tCO <sub>2</sub> e)	Post-1989 forestry net removals (tCO <sub>2</sub> e)	Mandatory reporting year? <sup>13</sup>	Participants at year-end (30 June)
2015/2016	-633,309	6,665,908		2,132
2016/2017	-555,153	5,296,732		2,085
2017/2018	-670,021	16,477,281	Yes	2,164
2018/2019	-74,363	9,276,588		2,145
2019/2020	-17,491	7,684,786		2,132
2020/2021	-28,324	5,283,220		2,209

Note that data in the above table corresponds to the net outcomes of emissions returns that were approved in the respective reporting year. A forestry return can cover multiple years, and, in the case of assessments, none of the emissions and removals may have occurred in the year the return was processed. This is in contrast with the other sectors in the ETS, where there is a clear link between the reporting year and the calendar year in which the activity, and the associated emissions and removals, occurred.

Data previously entered in emissions returns can be updated via amendments. In the 2020/21 reporting year, Te Uru Rākau - New Zealand Forest Service made amendments to a number of post-1989 forestry emission returns, processed in previous financial years, which would have resulted in the following changes to previous year's s89 reporting (had that reporting used carbon stock change and not NZU directions as a proxy).

**Table 19: Amendments to previous years' post-1989 emissions data<sup>14</sup>**

Reporting year	Change to net post-1989 forestry emissions tCO <sub>2</sub> e.
2016-2017	-20,225
2017-2018	-8,170
2018-2019	-59,371
2019-2020	-1,070

## Participant emissions and removals

The individual participant emissions data listed in [table 20](#) below does not differentiate between different forestry activities, in accordance with the requirements in the [Act](#). This

<sup>14</sup> Note that these amendments have not been incorporated into the totals presented in [table 18](#) above, due to the change in methodology between this year and previous years' reporting.

means that if a participant engages in both pre-1990 and post-1989 forestry, the data for all their activities is combined.

An emissions return may include data that corresponds to carbon emissions, and data that corresponds to carbon removals. However, only the net emissions/removals within a return are published in this report.

### **Inclusion and exclusion of forestry participants**

Post-1989 forestry is a voluntary activity, meaning that not all owners, lease holders or forestry right holders of post-1989 forestry opt-in to participate in the ETS. In addition, many emissions returns for forestry participants are voluntary, and a forestry participant may have chosen not to submit a return in this reporting period. When a forestry participant submits a voluntary emissions return, this does not need to account for all of the participant's carbon accounting areas.

The Act has several requirements around which data can and cannot be published, and a number of forestry participants are excluded because they fall outside the cut-off requirements set by the legislation. For more information, see [section 89A](#) and [Schedule 1AA clause \(10\)](#). In particular, the legislation requires that data prior to 2020 not be published<sup>15</sup>. Where it is possible to exclude data relating to emissions and removals that occurred before 2020, we have done so. However, this may also exclude some emissions and removals that occurred after 1 Jan 2020.

There are 40 pre-1990 forestry participants, and 2,209 post-1989 forestry participants (with some participants doing both activities). The data below is only for 277 of these participants (~12% of the total).

The participants not listed here may have chosen not to submit an emissions return, or the data in their return(s) may have been excluded from this report because it didn't fall within the criteria specified in schedule 1AA of the Act.

For some participants, part of their data has been omitted due to falling outside the criteria specified in schedule 1AA of the Act. As a result, the data in the table below represents only a portion of the total data submitted in their emissions return(s).

With most data omitted, attempting to obtain totals, averages, or any other statistics from this data may not result in any meaningful insights. Data concerning the climate change impact of New Zealand forests can be obtained from New Zealand's Greenhouse Gas Inventory, produced by the Ministry for the Environment. Market information about the [number of forestry participants in the ETS over time](#), the [number of NZUs surrendered and transferred](#) and the [number of NZUs held by different entities in the ETS](#), are available on our website.

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<sup>15</sup> This requirement is scheduled to change on 1 January 2023.

Most forestry data corresponds to net removals of carbon dioxide. Where a participant has net emissions, this is listed as a negative number in parentheses.

**Table 20: Net reported participant removals and emissions forestry participants<sup>16</sup>**

Participant	Period start	Period end	Removals/ (emissions) tCO <sub>2</sub> e
Adventure King Ltd	1/01/2020	31/12/2020	781
Ahuriri Farm Limited	1/01/2020	31/12/2020	592
Aigis Forestry Limited	1/01/2020	31/12/2020	39,817
AKA Trustees Limited, Georgina Mary Falloon, James Douglas Beresford Falloon	1/01/2020	31/12/2020	3,796
Aklaw Number Twenty One Limited	1/01/2020	31/12/2020	923
Alan Frederick John Cudmore, Shelia Elaine Cudmore, Susan Brooks	1/01/2020	31/12/2020	98
Alan Richard Millward, Garry Burgess Dickie, Lynette Irene Dickie, Russell Laird Thomson	1/01/2020	31/12/2020	1,221
Alan Richard Millward, Murray Martainn Reid	1/01/2020	31/12/2020	684
Alan Ross Meurant, Egor Petrenko	1/01/2020	31/12/2020	2,727
Alan Tennant Bruce McNeil, Allan Colquhoun de Lautour, Andrea Faye Stevens, Burne Maurice McNeil, Leigh Ann McNeil, Tracey Anne McNeil	1/01/2020	31/12/2020	1,126
Alastair James Murray, Diana Susan Murray	1/01/2020	31/12/2020	116
Alexander Graham Allan, Barbara Ann Allan, Samuel Alexander Allan	1/01/2020	31/12/2020	916
Alison Mary Bowron, Francis Robin Bowron	1/01/2020	31/12/2020	1,252

<sup>16</sup> Note that the majority of forestry emissions returns processed in the 20/21 FY were voluntary returns, but not all forestry participants submit voluntary returns. Not all forestry emissions and removals from approved returns can be published under section 89A, as per the Act. For post-1989 forestry participants, emissions and removals data are not equivalent to surrenders and entitlements data.

The Participant name in this report is taken from the New Zealand Emissions Trading Register. This is the legal account holder name in the Register and may differ from the participant's name in the Te Uru Rākau – New Zealand Forest Service system.

Participant	Period start	Period end	Removals/ (emissions) tCO <sub>2</sub> e
Andrea Magdalene Hazan, Andrew Christopher Clark, Brian John Spicer, Itamar Hazan, Maurits van den Berg, Mt Noble 2 Units Ltd, Peter Maxwell Cronin, Vivienne Levy, Whitewood Investments Limited	1/01/2020	31/12/2020	489
Andrew Gray Pearce, Treadwell Gordon Trustees Limited	1/01/2020	31/12/2020	939
Andrew James Gavin, Christopher Frederick Schurr, Neal Anthony Gavin	1/01/2020	31/12/2020	305
Andrew Tony Macgillivray Wyeth, Anna Jane Dunn, Geordie Angus McCallum, Lynn Eleanor Wyeth	29/06/2020	30/06/2020	0
Andrew William Simpson, Karen Frances Simpson	1/01/2020	31/12/2020	9,607
Angiwa Carbon No 1 Ltd	1/01/2020	31/12/2020	1,156
Angiwa Carbon No 2 Ltd	1/01/2020	31/12/2020	1,047
Angiwa Carbon No 5 Ltd	1/01/2020	31/12/2020	846
Angiwa Carbon No 6 Ltd	1/01/2020	31/12/2020	703
Angiwa Carbon No3 Ltd	1/01/2020	31/12/2020	979
Angiwa Carbon No4 Ltd	1/01/2020	31/12/2020	746
Anne Susanna McLean, Donald Stuart Murray McLean, Dorothy Mary Stewart, Stuart Erskine McLean	1/01/2020	31/12/2020	8,817
Arnold Shirek Chamove, Carol Jurgens Chamove	1/01/2020	31/12/2020	2,120
Arthur Harvey Gibbs, Bryce Matthew Reid Smith, Daryl John Gibbs, Evelyn Irene Gibbs	1/01/2020	31/12/2020	311
Ashton Enterprises Ltd	1/01/2020	31/12/2020	2,042
Atarau Forestry (Aotea) Limited	1/01/2020	31/12/2020	2,032
Atarau Forestry (Enchanted) Limited	1/01/2020	31/12/2020	2,119

Participant	Period start	Period end	Removals/ (emissions) tCO <sub>2</sub> e
Austin Oliver, Grant Leslie Wilkinson, Tracey Anne Oliver	1/01/2020	31/12/2020	4,034
Avon Glen Forests Limited	1/01/2020	31/12/2020	4,351
Bailey Ingham Trustees Limited, Evan Lewis Parkes, Roseanne Ellen Louisa Parkes	1/01/2020	31/12/2020	831
Baldwin Bloomfield 2006 Forestry Company Limited	1/01/2020	31/12/2020	5,944
Bee Active 2010 Limited	31/01/2020	31/12/2020	971
Betteridge Trustee Limited, Kieran Grant Betteridge	1/01/2020	31/12/2020	198
Birch Hill Nominees Limited	1/01/2020	31/12/2020	6,240
Boutique Forest (No 2) Limited	1/01/2020	31/12/2020	1,131
Brendyn James Pilcher, Kathlyn Helen Pilcher, Waitotira Farms Limited	1/01/2020	31/12/2020	1,373
Brian Gillespie Moyle, Christopher David Jennings, Elaine Beryl Jennings	1/01/2020	31/12/2020	489
Brian Gillespie Moyle, Leslie Ralph Kenworthy-Thompson, Vicki Anne Kenworthy-thompson	1/01/2020	31/12/2020	1,980
Bridget Judith Maher, Lee Stanley Crawshaw, Sharlene Darragh Trustee Limited	1/01/2020	31/12/2020	517
Bryan Digby Bendall, Sandra Maree Crosbie	1/01/2020	31/12/2020	(-5,313)
Bryan Digby Bendall, Sandra Maree Crosbie	1/01/2020	31/12/2020	2,214
Buick Trustees Limited, David John Buick	1/01/2020	31/12/2020	669
C.Carrick Nominees Limited, Christopher James Carrick, Marie May Carrick	1/01/2020	31/12/2020	762
Cainard Forestry NZ Limited Partnership	1/01/2020	31/12/2020	116,171

Participant	Period start	Period end	Removals/ (emissions) tCO <sub>2</sub> e
Carla Jean Guy, Feildmart Trustee Company Limited, Michelle Jeanette Guy, Murray Clive Guy	1/01/2020	31/12/2020	(-2,818)
Catherine Anne Thompson, Paul Gerard Hodgins	1/01/2020	31/12/2020	1,004
CFM Forests Limited, Christie Forestry Limited, Gawler Forestry Limited, T R & D B Investments Limited	1/01/2020	31/12/2020	5,727
CFM Forests Limited, Gawler Forestry Limited, Juro Corporation Limited, T R & D B Investments Limited	1/01/2020	31/12/2020	13,443
CFM Forests Limited, Gawler Forestry Limited, T R & D B Investments Limited	1/01/2020	31/12/2020	12,897
Charles Anthony Benington, James Robert Benington	1/01/2020	31/12/2020	1,680
Charles Patrick Anderson, Marlene Rhonda Anderson	1/01/2020	31/12/2020	2,672
Charles Robert Brown, Jane Mary Brown, Robert Lewis England, Timothy Ralph Hardwick-Smith	1/01/2020	31/12/2020	264
Chatham Islands Asset Holdings Limited	1/01/2020	31/12/2020	568
Cherry-anne Lee, Justin Cameron Lee	1/01/2020	31/12/2020	391
Children's Bay Holdings Limited	1/01/2020	31/12/2020	25
Chris Gavin Frewin, Dianne Joan Frewin, John Charles Washer, Malcolm Lance McLeod, Mary Carolyn Washer, Paul Follett Carrington, Shelley Monica Carrington	1/01/2020	31/12/2020	3,918
Christine Ross Webb, Daniel James Webb	1/01/2020	31/12/2020	1,157
City Forests Limited	1/01/2020	31/12/2020	180,602
Coal Gully Forests Limited	1/01/2020	31/12/2020	7187
Craig Malcolm Campbell, Dawn Lynette Campbell	1/01/2020	31/12/2020	850
Cynthia Jane Northcote	13/03/2020	31/12/2020	464



Participant	Period start	Period end	Removals/ (emissions) tCO <sub>2</sub> e
Dallas Campbell Hemphill	1/01/2020	31/12/2020	2,733
Davaar Limited	1/01/2020	31/12/2020	3,671
David John Clark	1/01/2020	31/12/2020	888
David Robert Lunn, Judith Marie Lunn	1/01/2020	31/12/2020	526
Dawn McKinley Old, Rhys Mitchell Old	1/01/2020	31/12/2020	848
Deborah Jane Hayes, Freddi Keil, Lesley Ruth Keil	1/01/2020	31/12/2020	802
Deepdell Station Limited	1/01/2020	31/12/2020	2,581
Diane Mary Vincent-Collie, Russell James Collie	1/01/2020	31/12/2020	1,862
Douglas Francis Godsiff, Euan Richard Godsiff, Robyn Joy Smith, Tony Neil Godsiff	1/01/2020	31/12/2020	2,453
Dowle Farming Company Limited	1/01/2020	31/12/2020	1,259
Drymen Properties Limited	1/01/2020	31/12/2020	290
DSM LAND LIMITED	1/01/2020	31/12/2020	26,978
Duncan Forestry Limited	1/01/2020	31/12/2020	1,114
Dunrobin Enterprises Limited	1/01/2020	31/12/2020	679
Eagle Eye Developments Ltd	1/01/2020	31/12/2020	913
Einir Wynne Baldock, James Gregory Eden, Rodney Owen Baldock	1/01/2020	31/12/2020	634
Eleanor Cecilia Hamill Lee, Jonathan William Lee	1/01/2020	31/12/2020	318
Elizabeth Mary Nickless	1/01/2020	31/12/2020	455
Evergrow Properties Limited	1/01/2020	31/12/2020	46,042
Faunus Limited	1/01/2020	31/12/2020	6,074
Fernlands Forestry Ltd	1/01/2020	31/12/2020	5,380
Firman Forestry Limited	1/01/2020	31/12/2020	2,793
Fitzherbert Investments Limited	1/01/2020	31/12/2020	326
Forests for New Zealand Limited	1/01/2020	31/12/2020	3,573

Participant	Period start	Period end	Removals/ (emissions) tCO <sub>2</sub> e
Freight Services Limited	1/01/2020	31/12/2020	1,200
Frewin Holdings Limited	1/01/2020	31/12/2020	1,173
G.L.C. Ltd	1/01/2020	31/12/2020	1,775
Gaye Marie Searancke, James Churchill Elworthy, Kiri Michelle Elworthy	1/01/2020	31/12/2020	1,758
Geoff Allan Ashton, Katy Frances Dick	1/01/2020	31/12/2020	283
Geoffrey John Hoare	1/01/2020	31/12/2020	710
GF Plus Investments Ltd	1/01/2020	31/12/2020	2,480
Glenburn Station 2007 Limited	1/01/2020	31/12/2020	316
Glencairn Station Limited	1/01/2020	31/12/2020	1,292
Gleneyre Limited	1/01/2020	31/12/2020	1,549
Glenhaven Forestry Ltd	1/01/2020	31/12/2020	10,274
Glenledi Creek Forest Limited	1/01/2020	31/12/2020	9,180
Glenross Land Limited	3/04/2020	31/12/2020	160
Glens of Tekoa Limited, William Walter Dampier McRae	1/01/2020	31/12/2020	1,069
Godfrey John Thomas, Rosemary Anne Frizzel	1/01/2020	31/12/2020	1,278
Gordon George Kuggeleijn, Sarah Frances Kuggeleijn	1/01/2020	31/12/2020	758
Gore Bay Forest Farm Limited	1/01/2020	31/12/2020	1,241
Gracelands Estates Limited	17/09/2020	31/12/2020	5,005
Green Growth Forests Limited	1/01/2020	31/12/2020	22,661
Greenplan Holdings Limited	1/01/2020	31/12/2020	227,553
Grethe Hansen, Hans Peter Sloth Hansen, Niels Christian Sloth-Hansen	1/01/2020	31/12/2020	989
GREYGHOST FORESTS LIMITED	1/01/2020	31/12/2020	742
Gunton Holdings Limited, Top Cat Abalone Products Limited	1/01/2020	31/12/2020	10,369

Participant	Period start	Period end	Removals/ (emissions) tCO <sub>2</sub> e
Guy Stuart Didsbury, Holmes David Warren, Holmes Michael Neal Warren, Robyn Wendy Warren	1/01/2020	31/12/2020	437
Hans Kristian Brink, Michelle Lee Brink	1/01/2020	31/12/2020	1,162
Hans Kristian Brink, Sally Louise Caseley	1/01/2020	31/12/2020	6,571
Harold John Fowler, Janice Irene Fowler	1/01/2020	31/12/2020	1,282
Hatherley Loughnan Trustees Ltd, Mark William Speedy, Mark William Speedy as Executor, MCI Trustee 2013 Ltd, Ngaire Anne Schofield as Executor, Ngaire Beth Speedy, Ngaire Beth Speedy (as Executor)	1/01/2020	31/12/2020	938
Heather Angela Beach, Murray William Beach	1/01/2020	31/12/2020	2,541
Henry Dillon Bell, Rebecca Anne Bell	10/09/2020	31/12/2020	667
Henry George Arthur Pinckney, Olivia Wendy Pinckney	1/01/2020	31/12/2020	1,021
Henry Raymond Matthews, John Polling Cain, Melody June Wallace	1/01/2020	31/12/2020	510
HGW Trustee's Limited, Marjorie Lynn Hay, Mark Charles Storrier Hay	1/01/2020	31/12/2020	1,572
Hillend Dairies Limited	1/01/2020	31/12/2020	338
Hillersden Forest Limited	1/01/2020	31/12/2020	7,330
Honikiwi Holdings Limited	1/01/2020	31/12/2020	9,100
Horizons Regional Council	1/01/2020	31/12/2020	30,625
Hugh Nelson Collins, Mandy Letitia Collins, Murray Pierce Williams Ward	1/01/2020	31/12/2020	125
Hutt City Council	1/01/2020	31/12/2020	1,046
IAN MICHAEL HARRIS, Sandra Ann Shackleton	1/01/2020	31/12/2020	626
Ian Richard Carter, Lynley Patricia Carter, Northland Trustee (2010) Limited, William McGregor Carter	1/01/2020	31/12/2020	832

Participant	Period start	Period end	Removals/ (emissions) tCO <sub>2</sub> e
Ian Robert Parker, Jonathan Charles D'Aurigney Gribble	1/01/2020	31/12/2020	260
Independent Fisheries Limited	1/01/2020	31/12/2020	1,367
Iris Dorothy Manu Kerehoma, Neville John Isherwood, Parati Hohepa Paurini, William Rangihouhiri Konui, Wiremu Te Kerehi John Mariu	1/01/2020	31/12/2020	445
Ivan John Benseman, Matthew Lyndon Benseman, Michael James Toner	1/01/2020	31/12/2020	2,770
Jack Anthony Williams, James Makiwhara Topia Bell, John Joseph Hipirini Kahu, Julie Elaine Aroha Chadwick-Rose, Rakeipoho Nathanael Tairaoa, Walter William Kingi	1/01/2020	31/12/2020	13,481
James Donald Heckler, Mary Anne Theresa Heckler	1/01/2020	31/12/2020	444
Janet Watt, SM Trustees Limited, Stephen Peter Watt	1/01/2020	31/12/2020	1,077
Jean Maree Lee, Jonathan Lee	1/01/2020	31/12/2020	171
Joanne Mary Jory, Richard Matthew Jory	1/01/2020	31/12/2020	327
John William Pethybridge, Rosamund Anna Phillips	1/01/2020	31/12/2020	1,831
Karen Rumble, Timothy Rumble	1/01/2020	31/12/2020	1,424
Kathleen Margaret Matthews, Richard John Matthews, Stewart Leslie Matthews	1/01/2020	31/12/2020	694
Kevin Geoffrey Luck	1/01/2020	31/12/2020	730
Kevin Joseph Schluter	1/01/2020	31/12/2020	726
Kirsty Michelle Percy, Mark Brendon Percy, Meagan Anne Slight	1/01/2020	31/12/2020	1,194
Kōhiti Limited	1/01/2020	31/12/2020	5175
Koraenui Subsidiary Limited	1/01/2020	31/12/2020	12,026
Kowhata Carbon Limited	1/01/2020	31/12/2020	620
Land & Bee's Limited	1/01/2020	31/12/2020	785

Participant	Period start	Period end	Removals/ (emissions) tCO <sub>2</sub> e
Landcorp Farming Limited	1/01/2020	31/12/2020	144,429
Landcorp Holdings Limited	1/01/2020	31/12/2020	1598
Lansdowne Forestry Limited	1/01/2020	31/12/2020	15,783
Larry Clive Petterson	1/01/2020	31/12/2020	518
Laurel Elizabeth Frances Maddren, Peter Carl Neumegen, Peter John Roy Maddren	1/01/2020	31/12/2020	2,307
Linda Florence Barnett, Philip James Barnett, Richard Anthony Barnett	1/01/2020	31/12/2020	925
Lindsay Neil Marshall	1/01/2020	31/12/2020	649
Longreach Carbon No 1 Limited	1/01/2020	31/12/2020	335
Longreach Carbon No 2 Limited	1/01/2020	31/12/2020	560
Longreach Carbon No 3 Limited	1/01/2020	31/12/2020	438
Longview Limited	1/01/2020	31/12/2020	1,881
Lot Onehalf Limited	1/01/2020	31/12/2020	41,705
Lynne Aileen McKenzie	1/01/2020	31/12/2020	2042
Mackenzie District Council	1/01/2020	31/12/2020	17,420
Mackenzie Properties Limited	1/01/2020	31/12/2020	416
Makakaho Land Company Ltd	1/01/2020	31/12/2020	620
Makowhai Carbon No 1 Ltd	1/01/2020	31/12/2020	1,067
Makowhai Carbon No 2 Ltd	1/01/2020	31/12/2020	1,096
Makowhai Carbon No 3 Ltd	1/01/2020	31/12/2020	1,024
Makowhai Carbon No 4 Ltd	1/01/2020	31/12/2020	1,062
Makowhai Carbon No 5 Ltd	1/01/2020	31/12/2020	1,138
Makowhai Carbon No 6 Ltd	1/01/2020	31/12/2020	854
Makowhai Carbon No 7 Ltd	1/01/2020	31/12/2020	498
Malcolm & Fong Company Limited	1/01/2020	31/12/2020	754
Mangatoro Limited	1/01/2020	31/12/2020	291
Marawera Farms Limited	1/01/2020	31/12/2020	11,391

Participant	Period start	Period end	Removals/ (emissions) tCO <sub>2</sub> e
Margaret Patricia Trotter, Neville Charles Goldie	1/01/2020	31/12/2020	6,392
Marist Holdings (Greenmeadows) Limited	1/01/2020	31/12/2020	74
Matthew James Dick	1/01/2020	31/12/2020	73
Maureen Erics Verna Pratt, Patrick Dublin Smith	1/01/2020	31/12/2020	547
McRae Trust	1/01/2020	31/12/2020	798
Michael John Pol , Robert Anthony Pol	1/01/2020	31/12/2020	9,705
Michael Patrick Doyle	1/01/2020	31/12/2020	746
Moa Hunter Limited	10/07/2020	31/12/2020	1,086
Monique Elizabeth Godsiff, Tony Neil Godsiff	1/01/2020	31/12/2020	408
Montfort Trimble Foundation	1/01/2020	31/12/2020	1,385
Morepork Land Holdings Limited	31/03/2020	31/12/2020	801
Mt Kiwi Pines Ltd	1/01/2020	31/12/2020	1,358
Netherton Forests Limited	1/01/2020	31/12/2020	11,592
New Zealand Carbon Farming (Arawera) Limited	1/01/2020	31/12/2020	13,280
New Zealand Carbon Farming (Dannevirke) Limited	1/01/2020	31/12/2020	17,927
New Zealand Carbon Farming (Gisborne) Limited	1/01/2020	31/12/2020	24,631
New Zealand Carbon Farming (Hawarden) Limited	1/01/2020	31/12/2020	80,734
New Zealand Carbon Farming (Koraenui) Limited	1/01/2020	31/12/2020	34,509
New Zealand Carbon Farming (Marlborough) Limited	1/01/2020	31/12/2020	16,167
New Zealand Carbon Farming (Split Rock) Limited	1/01/2020	31/12/2020	48,510

Participant	Period start	Period end	Removals/ (emissions) tCO <sub>2</sub> e
New Zealand Carbon Leasing (No. 1) Limited	1/01/2020	31/12/2020	497,596
New Zealand Forest Leasing (No. 2) Limited	1/01/2020	31/12/2020	340,784
New Zealand Forest Leasing (No. 3) Limited	1/01/2020	31/12/2020	402,283
New Zealand Forest Leasing (No. 4) Limited	1/01/2020	31/12/2020	276,680
New Zealand Forest Leasing (No.5) Limited	7/02/2020	31/12/2020	779
Ngai Tahu Forestry Limited	1/01/2020	31/12/2020	32,553
Nine Kauris Limited	1/01/2020	31/12/2020	1,448
Nirvana Farm Limited	1/01/2020	31/12/2020	1,242
Norton Ross Fanthorpe, Susan Brooks	1/01/2020	31/12/2020	741
Nyla Maree Waldron, Stephen Terrance Waldron	1/01/2020	31/12/2020	6,897
NZ Native Forests Restoration Trust	1/01/2020	31/12/2020	333
NZCF (INVEST HOLDINGS) LIMITED	25/08/2020	31/12/2020	18,331
NZCF (INVEST1) Limited	1/01/2020	31/12/2020	414,657
NZCF Laidmore Limited	1/01/2020	31/12/2020	9,869
NZFIL 3 Limited	1/01/2020	31/12/2020	775
Ohau Forestry Investments Limited	1/01/2020	31/12/2020	(-18,468)
Oraukura 3 Incorporation	1/01/2020	31/12/2020	1,020
Otutira-Taupo Limited	22/05/2020	22/05/2020	0
Otutira-Taupo Limited	22/05/2020	19/06/2020	0
Paraheka Holdings Limited	1/01/2020	31/12/2020	17,657
Paul Graeme Dandy, Sarah Louise Dandy, Tararua Trustees (2007) No. 1 Limited	1/01/2020	31/12/2020	914
Paul Webb Thorn Speedy	1/01/2020	31/12/2020	570
Peter John Hart, Robert Moir Hart	1/01/2020	31/12/2020	2,498

Participant	Period start	Period end	Removals/ (emissions) tCO <sub>2</sub> e
Philip Raymond Hawkins, Sievwrights Trustee Services (No. 4) Limited, Susan Teresa Hawkins	1/01/2020	31/12/2020	2,597
Pinefarm Gisborne (Forty Seven) Limited	1/01/2020	31/12/2020	14,068
Pinefarm Gisborne (Sixty Nine) Limited	1/01/2020	31/12/2020	1,328
Pinefarm Gisborne (Thirty Five) Limited	1/01/2020	31/12/2020	8,142
Pinefarm Gisborne (Thirty Nine) Limited	1/01/2020	31/12/2020	22,268
Pinefarms Gisborne (Twenty Five) Limited	1/01/2020	31/12/2020	10,126
Plimmer & Co Farms Limited	1/01/2020	31/12/2020	2,195
Proprietors of Nuhiti Q (Incorporation)	1/01/2020	31/12/2020	4,763
PROSPECT FOREST (OTAUPO) LIMITED	1/01/2020	31/12/2020	43,406
Prosper Hills (2004) Limited, Prosper Hills (2012) Limited	1/01/2020	31/12/2020	3,617
Puketapu 3A Incorporation	1/01/2020	31/12/2020	15,198
R S Wilson Properties Limited	1/01/2020	31/12/2020	9,031
Reckless Limited	1/01/2020	31/12/2020	1,056
River Ridge Limited	1/01/2020	31/12/2020	2,374
Robert Brian Pattullo	1/01/2020	31/12/2020	(-2,830)
Robert Harold Lovell, Susan Mary Lovell	1/01/2020	31/12/2020	1,167
Robert Wood (junior), Robert Wood (senior)	1/01/2020	31/12/2020	1,789
ROBBIJON Holdings Ltd	1/01/2020	31/12/2020	2,088
Sarmila Gray	1/01/2020	31/12/2020	778
SAWTOOTH RUN LIMITED	1/01/2020	31/12/2020	584
Scott Street Shelf Company No 77 Ltd	1/01/2020	31/12/2020	1,020
Simon John Foster	1/01/2020	31/12/2020	273
Skilbister Forests Limited	31/01/2020	31/12/2020	1,816
Skilbister Forests Limited	11/02/2020	31/12/2020	1,105
SMLK LTD	1/01/2020	31/12/2020	1,416
Snake Creek Limited	1/01/2020	31/12/2020	314



Participant	Period start	Period end	Removals/ (emissions) tCO <sub>2</sub> e
South Pacific Forestry Holdings Limited	1/01/2020	31/12/2020	1,580
Southern Forestry No 26 Ltd	1/01/2020	31/12/2020	11,373
Southern Forestry No. 25 Limited	1/01/2020	31/12/2020	5,291
Southland District Council	1/01/2020	31/12/2020	598
Spraypoint Station Limited	1/01/2020	31/12/2020	3,592
ST ANDREW'S PRESBYTERIAN COLLEGE BOARD OF GOVERNORS INCORPORATED	1/01/2020	31/12/2020	3,397
Staghaven Carbon Limited	1/01/2020	31/12/2020	165
Stephen Charles Podjursky	1/01/2020	31/12/2020	1,484
Stephen John Christopher McLauchlan, Susan Jane McLauchlan	1/01/2020	31/12/2020	562
Stephen John Dent, Susan Jane Dent	1/01/2020	31/12/2020	225
Taieri Peak Forests Limited	1/01/2020	31/12/2020	51,450
Tasman District Council	1/01/2020	31/12/2020	15,683
Taylor Farm Enterprises Limited	1/01/2020	31/12/2020	1,494
TE KANUKA GOLD FORESTRY LIMITED PARTNERSHIP	1/01/2020	31/12/2020	578
Titirangi Promotions Ltd	1/01/2020	31/12/2020	1,125
Trevor Stanley Snook, Yukari Snook	1/01/2020	31/12/2020	542
Tunakino Forestry Ltd	1/01/2020	31/12/2020	1,022
Tunnel Hill Ltd	1/01/2020	31/12/2020	3,206
Turanganui Forestry Limited	1/01/2020	31/12/2020	14,220
Upper Avon Farming Group Ltd	1/01/2020	31/12/2020	1,176
Waipoua Forest Trust (Incorporated)	1/01/2020	31/12/2020	1,062
Waitotara Valley Farm Limited	1/01/2020	31/12/2020	322
Wallwork Property 2016 Limited	1/01/2020	31/12/2020	437
Walton Mountain Limited	1/01/2020	31/12/2020	1,451
Wastell Enterprises Ltd	1/01/2020	31/12/2020	1,872

Participant	Period start	Period end	Removals/ (emissions) tCO <sub>2</sub> e
Watedge Limited	1/01/2020	31/12/2020	5,267
Waytemore Farms Limited	1/01/2020	31/12/2020	759
Waytemore Forests Limited	1/01/2020	31/12/2020	261
Wensleydale Forestry Limited	1/01/2020	31/12/2020	2,916
Whanga Carbon Limited	1/01/2020	31/12/2020	287
White Pine Forest Limited	1/01/2020	31/12/2020	2,327
Willowbank Apiary Limited	1/01/2020	31/12/2020	786
Windy Willows Farmstead Limited	1/01/2020	31/12/2020	1,287

**Email**

[info@epa.govt.nz](mailto:info@epa.govt.nz)

**Phone**

+64 4 916 2426 or 0800 225 537

**Postal address**

Environmental Protection Authority  
Private Bag 63002  
Wellington 6140  
New Zealand

**Physical address**

Level 10  
Grant Thornton House  
215 Lambton Quay  
Wellington 6011  
New Zealand



Environmental  
Protection Authority  
Te Mana Rauhi Taiao



Te Kāwanatanga o Aotearoa  
New Zealand Government