



## **NEW ZEALAND**

### **Submission to the ADP**

#### **Addendum to New Zealand's Intended Nationally Determined Contribution**

**25 November 2015**

New Zealand communicated its intended nationally determined contribution together with accompanying information on 7 July 2015.

New Zealand, through this submission, presents an addendum to its INDC to provide further clarity, transparency and understanding about its intended approach to accounting for emissions and removals from forestry and other land use in achieving our 2030 target.

## Addendum to New Zealand's INDC: Forestry assumptions and methodologies

<b>Approach to accounting for forestry and other land use</b>	
<b>Purpose of Addendum</b>	The purpose of this addendum is to enhance the clarity, transparency and understanding of New Zealand's INDC by setting out the assumptions about accounting for anthropogenic greenhouse gas emissions and removals from forestry and other land use underpinning the INDC submitted on 7 July 2015.
<b>Methodologies</b>	New Zealand's accounting for forestry and other land use will be based on a combination of the 2006 IPCC Guidance and the 2013 IPCC Kyoto Protocol Supplement, providing for Kyoto Protocol accounting approaches to be applied to the GHG Inventory land-based categories. This approach recognises that accounting methodologies need to focus on anthropogenic effects, accommodate the specific biophysical characteristics of land use, and create efficient incentives for mitigation that can reconcile multiple sustainable land management objectives.
<b>Forestry and other land use approach</b>	<p>New Zealand's forestry and other land use approach assumes accounting will be either land or activity based, and will apply existing IPCC methodologies to distinguish areas subject to direct human-induced change from those under pre-existing management, as follows:</p> <ol style="list-style-type: none"> <li>a. Forests established after the base year will continue to be accounted for as they would under the Kyoto Protocol, but once they attain their long-term average carbon stock, taking into account all carbon pools and activities, the forest will transfer to the Forest management/Forest remaining forest category, where it will be accounted for under a business-as-usual reference level. New Zealand will continue to account for all deforestation emissions.</li> <li>b. Forests established before the base year will continue to be accounted for under a business-as-usual reference level, as per the Kyoto Protocol, to address the dynamic effects of age structure resulting from activities and practices before the reference year, and the ongoing cycles of forest harvest and regrowth that occur as part of normal, sustainable forest management.</li> <li>c. Accounting provisions to address natural disturbance, land-use flexibility, legacy effects, non-anthropogenic effects and additionality since the base year will also continue to apply, building on existing guidance. Harvested wood products accounting will be based on the production approach.</li> </ol> <p>New Zealand's forestry and other land use approach builds on experience with accounting under the Kyoto Protocol to recognise and focus on additional action, and will create incentives for the establishment of new forests, recognise permanent, long-term enhancements of carbon sinks resulting from new management, and take responsibility for deforestation, while accommodating the long-term cycles in net emissions and removals that arise from sustainable forest management.</p>