



United Nations

FCCC/ETF/TERR.1/2024/NZL



Framework Convention on
Climate Change

Distr.: General
9 February 2026

English only

Report on the technical expert review of the first biennial transparency report of New Zealand*

Summary

This report presents the results of the technical expert review of the first biennial transparency report of New Zealand, conducted by a technical expert review team in accordance with the modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement. The review took place from 15 to 19 September 2025 in Wellington.

* In the symbol for this document, 2024 refers to the year in which the biennial transparency report was submitted, not to the year of publication.



Abbreviations and acronyms

AR	Assessment Report of the Intergovernmental Panel on Climate Change
BTR	biennial transparency report
CH ₄	methane
CO ₂	carbon dioxide
CO ₂ eq	carbon dioxide equivalent
CRT	common reporting table
CTF	common tabular format
GHG	greenhouse gas
HFC	hydrofluorocarbon
IPCC	Intergovernmental Panel on Climate Change
IPPU	industrial processes and product use
LULUCF	land use, land-use change and forestry
MPGs	modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement
N ₂ O	nitrous oxide
NA	not applicable
NDC	nationally determined contribution
NE	not estimated
NF ₃	nitrogen trifluoride
PaMs	policies and measures
PFC	perfluorocarbon
QA/QC	quality assurance/quality control
SF ₆	sulfur hexafluoride
TERT	technical expert review team
WM	‘with measures’
WOM	‘without measures’

I. Introduction and summary

A. Introduction

1. This report covers the technical expert review of the BTR1 of New Zealand. The review was organized by the secretariat and conducted by the TERT in accordance with the MPGs,¹ particularly chapter VII thereof.
2. A draft version of this report was transmitted to the Government of New Zealand, which provided comments that were taken into account, as appropriate, in this final version of the report.²
3. The review was conducted as an in-country review from 15 to 19 September 2025 in Wellington by the following team of nominated experts from the UNFCCC roster of experts: Lesley Maree Andrew (Australia), Abdulkadir Bektas (Türkiye), Ravneeth Kumar Dewan (Fiji), Elsa Hatanaka (Japan), Medeia Inashvili (Georgia), Admore Mureva (Zimbabwe), Awassada Phongphiphat (Thailand) and Adrian Schilt (Switzerland). Medeia Inashvili and Adrian Schilt were the lead reviewers. The review was coordinated by Nalin Srivastava (secretariat).

B. Scope

4. The TERT conducted a technical expert review of the information reported in the BTR1 of New Zealand as per the scope of the review defined in paragraph 146 of the MPGs, consisting of:
 - (a) Review of the consistency of the information submitted by the Party under Article 13, paragraphs 7 and 9, of the Paris Agreement with the MPGs (see chap. II.A below);
 - (b) Consideration of the Party's implementation and achievement of its NDC under Article 4 of the Paris Agreement (see chap. II.B below);
 - (c) Consideration of the support provided by the Party, as relevant (see chap. II.C below);
 - (d) Identification of areas of improvement³ for the Party related to implementation of Article 13 of the Paris Agreement (see chap. II.D below).

C. Summary

5. New Zealand submitted its BTR1 on 18 December 2024, before the deadline of 31 December 2024 mandated in decision 18/CMA.1. New Zealand submitted its national inventory document as a stand-alone document on 1 November 2024, before the deadline of 31 December 2024. New Zealand also submitted its CRTs on 1 November 2024 and CTF tables on 18 December 2024, before the deadline of 31 December 2024.⁴
6. A list of the areas of improvement identified on the basis of the review of the consistency of the reported information with the MPGs can be found in the assessment tables.⁵

¹ Decision 18/CMA.1, annex.

² As per para. 162(e) of the MPGs.

³ As referred to in paras. 7, 8, 146(d) and 162(d) of the MPGs.

⁴ The technical expert review was conducted on the basis of the version of the CRTs submitted on 17 December 2024.

⁵ Contained in document FCCC/ETF/TERR.1/2024/NZL/Add.1, available at <https://unfccc.int/first-biennial-transparency-reports>.

D. Information provided by the Party pursuant to paragraphs 143–145 of the modalities, procedures and guidelines

7. New Zealand does not consider itself subject to the reporting obligations applicable to developing country Parties pursuant to Article 13, paragraph 10, of the Paris Agreement. Accordingly, the Party did not report information on support needed and received for implementing Article 13 of the Paris Agreement and transparency-related activities, including for transparency-related capacity-building.

II. Technical expert review⁶

A. Review of the consistency of the submitted information with the modalities, procedures and guidelines⁷

1. National inventory report⁸

8. The TERT assessed the information reported in the BTR1 of New Zealand and identified areas of improvement relating to consistency with the MPGs, which are described in tables 3–7 of the assessment tables referred to in paragraph 6 above and summarized in table 1.

⁶ As per para. 187 of the MPGs.

⁷ As per para. 146(a) of the MPGs.

⁸ As per para. 150(a) of the MPGs.

Table 1

Information reported in New Zealand's national inventory report and review of consistency with the modalities, procedures and guidelines

<i>Element</i>	<i>Elements of information to be reported</i>	<i>Response and its summary, as relevant</i>	<i>ID#(s) for the area(s) of improvement identified^a</i>
Submission type (para. 12 of the MPGs)	Has the national inventory report been submitted as a stand-alone document?	Yes	No areas of improvement were identified
Time series (paras. 57–58 of the MPGs)	What years have been reported and is the time series in accordance with the MPGs?	1990–2022, in accordance with the MPGs	No areas of improvement were identified
Metrics (para. 37 of the MPGs)	Has the Party used the 100-year global warming potential values from the AR5?	Yes	No areas of improvement were identified
	Has the Party used other metrics?	No	No areas of improvement were identified
Gases (paras. 47–49 and 51 of the MPGs)	Which gases have been reported?	CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃	No areas of improvement were identified
Indirect emissions (para. 52 of the MPGs)	Has the Party reported indirect CO ₂ emissions and national totals with and without indirect CO ₂ ?	No	No areas of improvement were identified
	Has the Party reported indirect N ₂ O emissions from sources other than those in the agriculture and LULUCF sectors as a memo item?	No	No areas of improvement were identified
National circumstances and institutional arrangements (paras. 18–19 of the MPGs)	Has the Party reported information on the functions related to inventory planning, preparation and management?	Yes	No areas of improvement were identified
Methodologies, parameters and data (paras. 20–24 of the MPGs)	Has the Party used the <i>2006 IPCC Guidelines for National Greenhouse Gas Inventories</i> ?	Partly	5.A.1, 6.L.1, 6.L.4, 6.L.7, 6.L.8, 6.L.9, 7.W.2, 7.W.9
	Has the Party used other IPCC methodological guidance?	No	No areas of improvement were identified
Key category analysis (paras. 25 and 41–42 of the MPGs)	Has the Party reported a key category analysis?	Yes, a key category analysis was performed using approach 1 and a 95 per cent threshold for level and trend assessment for the starting year (1990) and the latest reporting year (2022) and with and without LULUCF	No areas of improvement were identified

<i>Element</i>	<i>Elements of information to be reported</i>	<i>Response and its summary, as relevant</i>	<i>ID#(s) for the area(s) of improvement identified^a</i>
Time-series consistency and recalculations (paras. 26–28 and 43 of the MPGs)	Has the Party reported a consistent time series?	Partly	6.L.3, 6.L.6
	Has the Party provided justification and explanatory information for recalculations?	Yes	NA
Uncertainty assessment (paras. 29 and 44 of the MPGs)	Has the Party reported the results of the uncertainty analysis and the methods used, underlying assumptions and trends?	Partly, including level and trend uncertainty, reported using approach 1 for 1990 and the latest reporting year (2022)	4.I.1
QA/QC plan and procedures (paras. 34–36 and 46 of the MPGs)	Has the Party elaborated information on an inventory QA/QC plan, including information on the inventory agency responsible for implementing QA/QC, and current and future QA/QC procedures?	Yes, including information on the inventory agency responsible for implementing QA/QC, an inventory QA/QC plan, general QC procedures and category-specific QC for key categories and for individual categories for which significant methodological changes and/or data revisions have occurred	No areas of improvement were identified
Assessment of completeness (paras. 30–33, 45, 47 and 50 of the MPGs)	Have any areas of improvement for lack of completeness been identified for the following sectors?		
	Energy	No	No areas of improvement were identified
	IPPU	No	No areas of improvement were identified
	Agriculture	No	No areas of improvement were identified
	LULUCF	No	No areas of improvement were identified
	Waste	Yes	7.W.2, 7.W.3, 7.W.5
Threshold for reporting significant categories (para. 32 of the MPGs)	For categories reported as “NE” owing to insignificance, has information been reported showing that the likely level of emissions is below the threshold of significance?	Yes	NA

<i>Element</i>	<i>Elements of information to be reported</i>	<i>Response and its summary, as relevant</i>	<i>ID#(s) for the area(s) of improvement identified^a</i>
Methodologies, emission factors, parameters and activity data (paras. 39–40 and 53–56 of the MPGs)	Has information been reported on categories, gases, methodologies (including the rationale for selecting them), emission factors and activity data at a disaggregated level for the following sectors?		
	Energy	Yes	No areas of improvement were identified
	Has information been reported on international aviation and marine bunker fuel emissions as two separate entries and such emissions distinctly reported from national totals?	Yes	NA
	Has information been reported indicating how feedstocks and non-energy use of fuels have been accounted for in the inventory, under the energy or IPPU sector?	Yes	NA
	IPPU	Partly	4.I.2, 4.I.3
	Agriculture	Partly	5.A.2, 5.A.3, 5.A.4
	LULUCF	Partly	6.L.2, 6.L.5, 6.L.10
	Did the Party provide information on the approach taken to address emissions and subsequent removals from natural disturbances on managed land in a manner consistent with IPCC guidance, and indicate whether the estimates are included in national totals?	Yes	No areas of improvement were identified
Waste	Partly	7.W.1, 7.W.6	

^a See document FCCC/ETF/TERR.1/2024/NZL/Add.1. The areas of improvement referred to in this table comprise only those relating to recommendations in that document.

2. Information necessary to track progress in implementing and achieving the nationally determined contribution⁹

9. The TERT assessed the information reported in the BTR1 of New Zealand and identified areas of improvement relating to consistency with the MPGs, which are described in table 10 of the assessment tables referred to in paragraph 6 above and summarized in table 2.

Table 2

Information reported in New Zealand's submission

<i>Topic</i>	<i>ID#(s) for the area(s) of improvement identified^a</i>
National circumstances and institutional arrangements (paras. 59–63 of the MPGs)	No areas of improvement were identified
Description of the NDC under Article 4 of the Paris Agreement, including updates (para. 64 of the MPGs)	No areas of improvement were identified
Information necessary to track progress in implementing and achieving the NDC under Article 4 of the Paris Agreement (paras. 65–79 of the MPGs)	10.1, 10.2
Mitigation PaMs, actions and plans related to implementing and achieving the NDC under Article 4 of the Paris Agreement (paras. 80–90 of the MPGs)	No areas of improvement were identified
Summary of GHG emissions and removals (para. 91 of the MPGs)	No areas of improvement were identified
Projections of GHG emissions and removals (paras. 92–102 of the MPGs)	No areas of improvement were identified

^a See document FCCC/ETF/TERR.1/2024/NZL/Add.1. The areas of improvement referred to in this table comprise only those relating to recommendations in that document.

3. Financial, technology development and transfer, and capacity-building support provided¹⁰

10. According to paragraph 118 of the MPGs, developed country Parties shall provide information pursuant to Article 13, paragraph 9, of the Paris Agreement in accordance with chapter V of the MPGs. Other Parties that provide support should also provide such information and, in doing so, are encouraged to use the same MPGs contained in that chapter.

11. Pursuant to Article 13, paragraph 9, of the Paris Agreement, developed country Parties shall and other Parties that provide support should provide information on financial, technology development and transfer, and capacity-building support provided to developing country Parties under Articles 9–11 of the Paris Agreement.

12. New Zealand considered itself subject to the reporting obligations applicable to developed country Parties pursuant to Article 13, paragraph 9, of the Paris Agreement and, in accordance with the MPGs, reported information on financial, technology development and transfer, and capacity-building support provided under Articles 9–11 of the Paris Agreement in its BTR1.¹¹

13. The TERT assessed the information reported in the BTR1 of New Zealand and identified an area of improvement relating to consistency with the MPGs, which is described in table 20 of the assessment tables referred to in paragraph 6 above and summarized in table 3.

⁹ As per para. 150(b) of the MPGs.

¹⁰ As per para. 150(c) of the MPGs.

¹¹ As per para. 118 of the MPGs.

Table 3

Review of the consistency of the information on financial, technology development and transfer, and capacity-building support reported in New Zealand’s submission with the modalities, procedures and guidelines

<i>Topic</i>	<i>ID#(s) for the area(s) of improvement identified^a</i>
National circumstances and institutional arrangements (paras. 119–120 of the MPGs)	No areas of improvement were identified
Underlying assumptions, definitions and methodologies (paras. 121–122 of the MPGs)	No areas of improvement were identified
Information on financial support provided under Article 9 of the Paris Agreement (paras. 123–124 of the MPGs)	No areas of improvement were identified
Information on support for technology development and transfer provided under Article 10 of the Paris Agreement (paras. 126–127 of the MPGs)	No areas of improvement were identified
Information on capacity-building support provided under Article 11 of the Paris Agreement (paras. 128–129 of the MPGs)	20.1

^a See document FCCC/ETF/TERR.1/2024/NZL/Add.1.

B. Consideration of the Party’s implementation and achievement of its nationally determined contribution¹²

14. In considering New Zealand’s progress in implementing and achieving its NDC, the TERT noted that the NDC¹³ is a commitment to reduce net GHG emissions to 50 per cent below the gross 2005 GHG emission level by 2030. The achievement of this single-year target is managed using an emission budget for 2021–2030. The target is economy-wide covering all sectors, namely energy, IPPU, agriculture, forestry and other land use and waste. The target includes all GHGs, namely CO₂, CH₄, N₂O, HFCs, PFCs, SF₆ and NF₃. For the NDC, 100-year global warming potentials from the AR5, and methodologies from the *2006 IPCC Guidelines for National Greenhouse Gas Inventories* and the *2013 Revised Supplementary Methods and Good Practice Guidance Arising from the Kyoto Protocol* were applied to estimate emissions and removals. In November 2017, New Zealand extended its ratification of the Convention and the Paris Agreement to include Tokelau, which is incorporated in New Zealand’s NDC.

15. As confirmed during the review, the total emission budget for 2021–2030 is 578,828.38 kt CO₂ eq, calculated on the basis of the GHG inventory submitted in 2024 and defined by a straight-line trajectory from the 2020 net target accounting emissions (75,696.91 kt CO₂ eq) to 43,307.69 kt CO₂ eq by 2030, which is 50 per cent below the gross GHG emission level in the base year (2005).

16. The indicator that New Zealand selected to track progress in implementing and achieving its NDC is described in table 4.

Table 4

Description of the indicator selected by New Zealand to track progress in implementing and achieving its nationally determined contribution

<i>NDC target</i>	<i>Indicator</i>	<i>Description</i>
To reduce net GHG emissions to 50 per cent below the gross	Annual net target accounting emissions	Covers all gross emissions and emissions and removals from a subset of LULUCF activities between 2021 and 2030 in kt CO ₂ eq. The LULUCF

¹² As per para. 146(b) of the MPGs.

¹³ The consideration of the Party’s implementation and achievement of its NDC is in the context of the NDC submitted by New Zealand on 4 November 2021. The TERT noted that the Party submitted its second NDC on 31 January 2025.

<i>NDC target</i>	<i>Indicator</i>	<i>Description</i>
2005 GHG emission level by 2030		activities comprise afforestation and reforestation, forestry management and deforestation. A country-specific approach to accounting for emissions from afforestation and reforestation is applied

Sources: New Zealand's BTR1 and CTF tables 1–2, and information provided by the Party during the review.

17. New Zealand plans to use internationally transferred mitigation outcomes and emission reductions from cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement and the mechanism established by Article 6, paragraph 4, of the Paris Agreement towards the achievement of its NDC. However, no units were used in 2021–2022.

18. Table 5 summarizes information on progress in implementing the NDC based on the annual net target accounting emissions, taking into account the type of New Zealand's NDC target, including quantitative values for the base year (2005), implementation period, including the most recent year available, and target year (2030), and information on the contribution of LULUCF towards the implementation and achievement of the NDC. Information in the table reflects progress against the multi-year emission budget, which is how the achievement of the target to reduce net GHG emissions to 50 per cent below the gross 2005 GHG emission level by 2030 is managed.

Table 5

Summary of information on New Zealand's progress in implementing and achieving its nationally determined contribution

(kt CO₂ eq)

	<i>Gross GHG emissions</i>	<i>Contribution of LULUCF</i>	<i>Internationally transferred mitigation outcomes used towards NDC</i>	<i>Net target accounting emissions</i>
NDC base year (2005)	86 615.38			
2021	81 808.92	–6 067.25	0.00	75 741.67
2022	78 395.36	–5 279.57	0.00	73 115.79
Cumulative GHG emissions (2021–2022)				148 857.46
Target level (2030) ^a				43 307.69
Emission budget (2021–2030) ^b				578 828.38

Sources: New Zealand's BTR1 and CTF table 4.

^a Target level corresponds to an unconditional NDC target. The target level is New Zealand's single-year target for 2030 as per CTF table 4.

^b The achievement of New Zealand's point-year target is managed using an emission budget for 2021–2030.

19. According to the most recent information provided in CTF table 4, in 2022 New Zealand's total gross emissions were 78,395.36 kt CO₂ eq. The TERT noted that, in 2022, the contribution of LULUCF was –5,279.57 kt CO₂ eq, resulting in the annual net target accounting emissions being equal to 73,115.79 kt CO₂ eq. The indicator is 15.6 per cent (13,499.59 kt CO₂ eq) below the emission level corresponding to the base-year level in 2005 and 68.8 per cent (29,808.10 kt CO₂ eq) above the emission level corresponding to the target level in 2030.

20. Regarding its progress in implementing the NDC on the basis of the emission budget, the Party's cumulative emissions in 2021–2022 were 148,857.46 kt CO₂ eq, representing 25.7 per cent of the emission budget for 2021–2030.

21. New Zealand reported information on the actions and PaMs that support the implementation and achievement of its NDC. Table 6 provides a summary of the reported information on the key PaMs of New Zealand.

Table 6
Summary of information on key policies and measures reported by New Zealand

<i>Sector</i>	<i>Key PaMs^a</i>	<i>Estimate of expected GHG emission reductions in 2030 (kt CO₂eq)</i>	<i>Estimate of achieved GHG emission reductions in 2022 (kt CO₂eq)</i>
Policy framework and cross-sectoral measures	First emissions reduction plan ^b	NE	NE
	Climate Strategy	NE	NE
	New Zealand Emissions Trading Scheme (sectors affected are energy, transport, agriculture, IPPU, waste and LULUCF)	13 342	1 394
	Carbon Neutral Government Programme	NE	NE
	New Zealand's Sovereign Green Bond Programme	NE	NE
Energy			
Energy efficiency	Business decarbonization programmes	646	332
	Government Investment in Decarbonising Industry Fund	1 549	NE
Energy supply and renewables	Electrify NZ	42	0
Transport	Clean Vehicle Standard and Clean Vehicle Discount scheme	364	30
IPPU	Permitting scheme for imports and exports of bulk HFCs	102	0
Agriculture	Regulations to manage fresh water introduced under the Essential Freshwater package	200	0
LULUCF	Erosion Control Funding Programme	1 065	1 152
	Sustainable Land Management Hill Country Erosion Programme	871	211
	Afforestation Grant Scheme	698	502
Waste	Waste disposal levy under the Waste Minimisation Act 2008	97	15

Sources: New Zealand's BTR1 and CTF table 5.

^a Names of PaMs reproduced as reported in New Zealand's BTR1 except for the New Zealand Emissions Trading Scheme, which is the combined direct (energy, transport, IPPU, waste and LULUCF sectors) and indirect (agriculture sector) emission reduction effect.

^b New Zealand's second emissions reduction plan was published in December 2024 and will be included in its BTR2.

22. The TERT noted that PaMs, actions and plans have contributed to emission reductions in the energy, transport, agriculture, IPPU and waste sectors, and increased removals in the LULUCF sector. The New Zealand Emissions Trading Scheme covers the energy, transport, IPPU, waste and LULUCF sectors and is the primary driver of GHG emission reductions in these sectors. For example, the estimated reduction in GHG emissions from the transport sector covered by the New Zealand Emissions Trading Scheme increased from 119 kt CO₂ eq in 2021 to 169 kt CO₂ eq in 2022, and it is expected to increase further to 194 kt CO₂ eq in 2030. The Emissions Trading Scheme is also facilitating significant investment in carbon sequestration projects in the LULUCF sector, with a reduction of 10,440 kt CO₂ eq in GHG emissions expected to be achieved in 2030.

23. While agriculture is not directly covered by the New Zealand Emissions Trading Scheme, it is affected by the operation of the Emissions Trading Scheme through land-use

change driven by it, such as through afforestation of agricultural land. The estimated reduction in GHG emissions from the agriculture sector covered by the Emissions Trading Scheme increased from 304 kt CO₂ eq in 2021 to 475 kt CO₂ eq in 2022, and it is expected to increase further to 1,125 kt CO₂ eq in 2030.

24. The TERT noted that the agriculture sector represents the largest contributor to New Zealand’s gross GHG emissions, contributing 53.2 per cent in 2022. The LULUCF sector currently represents a sink; in 2022, it offset 24.5 per cent of New Zealand’s gross GHG emissions. As such, New Zealand’s net emission trends are significantly influenced by forest planting and harvest cycles that affect the LULUCF sector. The TERT noted that current harvest rates are high owing to significant plantation forests reaching maturity throughout the 2020s. As per CTF table 5, the Emissions Trading Scheme and specific PaMs targeting the LULUCF and agriculture sectors are expected to continue driving GHG emission reductions in these sectors until 2030. For example, the Erosion Control Funding Programme and the regulations to manage fresh water introduced as part of the Essential Freshwater package are expected to reduce GHG emissions by an estimated 1,065 and 200 kt CO₂ eq respectively in 2030.

25. New Zealand manages the achievement of its NDC using a multi-year emission budget approach. New Zealand’s provisional budget for total net emissions in 2021–2030 is 579.0 Mt CO₂ eq. New Zealand’s net target accounting emissions over this period are projected to be 668.2 Mt CO₂ eq, which is 89.2 Mt CO₂ eq higher than the budget. The Party emphasized that the effect of PaMs under its second emissions reduction plan and taking into consideration updated data, which could not be included in the BTR1 projections owing to the cut-off date for including PaMs in the BTR1 being earlier than the publication of the second emissions reduction plan, has reduced the gap to 84.0 Mt CO₂ eq. The TERT noted that the effects of the PaMs under the second emissions reduction plan will be included in the BTR2.

26. New Zealand reported projections for 2025–2050 under the WM scenario.¹⁴ The WM scenario reported by the Party includes PaMs implemented and adopted until September 2024. In addition to the WM scenario, New Zealand reported the WOM scenario. The projected emission levels are presented in table 7. The TERT noted that information on GHG emission projections was not used in considering New Zealand’s progress in implementing its NDC.

Table 7

Summary of greenhouse gas emission projections for New Zealand

	<i>GHG emissions (kt CO₂ eq/year)</i>	<i>Change in relation to 2020 level (%)</i>	<i>Change in relation to 2022 level (%)</i>
Inventory data 2020	81 881.85		
Inventory data 2022	78 395.36	-4.3	
WOM projections for 2030	78 047.87	-4.7	-0.4
WM projections for 2030	71 676.52	-12.5	-8.6
WOM projections for 2050	69 023.46	-15.7	-12.0
WM projections for 2050	62 913.79	-23.2	-19.7

Sources: New Zealand’s BTR1 and CTF tables 6, 7 and 9.

Note: The projections are for GHG emissions without LULUCF and excluding indirect CO₂ emissions.

27. The TERT notes that there are not yet enough data available to sufficiently assess New Zealand’s progress towards its target for 2030, as it is early in the implementation period. The TERT also notes that 25.7 per cent (148,857.46 kt CO₂ eq) of the total emission budget (578,828.38 kt CO₂ eq) was spent in 2021–2022, leaving 74.3 per cent (429,970.92 kt CO₂ eq) of the total budget for the remaining eight years (2023–2030). The TERT further notes that regular monitoring of emissions and the results of mitigation actions allows adjustments to be made as needed towards achieving the required reduction. In this regard, the TERT notes that New Zealand has an adaptive management process in place that allows for

¹⁴ Note that, as per para. 93 of the MPGs, projections shall not be used to assess progress towards the implementation and achievement of an NDC under Article 4 of the Paris Agreement unless the Party has identified a reported projection as its baseline.

continuous evaluation of progress towards its targets, triggering a swift policy response in case further action is needed.

C. Consideration of the Party's support provided¹⁵

28. New Zealand reported information on financial, technology development and transfer, and capacity-building support provided to developing country Parties under Articles 9–11 of the Paris Agreement as per the reporting obligations applicable to developed country Parties pursuant to Article 13, paragraph 9, of the Paris Agreement (see para. 12).

29. In its BTR1 New Zealand reported information on national circumstances and institutional arrangements relevant to reporting on the provision and mobilization of support. The Party reported information on the systems and processes used to identify, track and report on support provided; challenges and limitations; and efforts to enhance the comparability and accuracy of the information reported on financial support provided. New Zealand delivers climate-related support mainly through its International Development Cooperation Programme, managed by the Ministry of Foreign Affairs and Trade.

30. New Zealand employed the following key strategies and policies on the provision of its financial, technology development and transfer, and capacity-building support. New Zealand is guided by the Aotearoa New Zealand International Climate Finance Strategy, *Tuia te Waka a Kiwa*, which ensures that the climate finance provided helps developing countries and communities to enhance resilience and adaptation, promote quicker action on mitigation, improve information to allow evidence-based decision-making and leverage investment to increase impact of support provided. As outlined in New Zealand's International Cooperation for Effective Sustainable Development policy, the aim of New Zealand's International Development Cooperation Programme is for its climate-related support to deliver impactful development outcomes by ensuring effective, inclusive, resilient and sustained development and integrating environmental and climate change objectives as cross-cutting issues into all the activities that it manages. The support focuses mainly on countries in Asia and the Pacific.

31. New Zealand's BTR1 contains key information on underlying assumptions, methodologies and definitions used by the Party to identify and/or report information on financial, technology development and transfer, and capacity-building support provided. To identify, track and report on support provided, New Zealand uses the Rio markers of the Development Assistance Committee of the Organisation of Economic Co-operation and Development to capture the thematic objectives of each activity, including climate change mitigation and adaptation. New Zealand also uses a national system that quantifies the climate-related support for each activity identified using the Rio markers.

1. Financial support provided under Article 9 of the Paris Agreement

(a) Bilateral, regional and other channels

32. New Zealand provided USD 135.41 million of financial support through bilateral, regional and other channels in the biennium 2021–2022. The majority of financial support provided through bilateral, regional and other channels was allocated to the following sectors: energy (8.3 per cent), agriculture (13.1 per cent), water and sanitation (12.2 per cent), fishing (5.9 per cent) and multisector or cross-cutting (47.5 per cent). The projects, programmes and activities that received financial support are related to developing infrastructure, reducing water scarcity and building resilient water management systems, promoting food security and ecosystem resilience, improving decision-making, promoting climate-smart agriculture and horticulture, and promoting renewable energy.

33. Table 8 summarizes information on financial support provided by the Party through bilateral, regional and other channels by type of support.

¹⁵ As per para. 146(c) of the MPGs.

Table 8

Summary of financial support provided through bilateral, regional and other channels in 2021–2022 by New Zealand

<i>Type of financial instrument</i>	<i>Amount (climate-specific) (face value – USD million)</i>				<i>Share of total for bilateral, regional and other channels (%)</i>
	<i>Adaptation</i>	<i>Mitigation</i>	<i>Cross-cutting</i>	<i>Total</i>	
Grant	79.13	10.64	45.64	135.41	100
Total	79.13	10.64	45.64	135.41	100
Share of total for bilateral, regional and other channels (%)	58.4	7.9	33.7	100	–

Sources: New Zealand's BTR1 and CTF table III.1.

(b) Multilateral channels

34. New Zealand provided USD 20.79 million of financial support through multilateral channels in the biennium 2021–2022. The financial support provided through multilateral channels was allocated to the following sectors: humanitarian aid (11.6 per cent), multisector or cross-cutting (66.7 per cent), agriculture (13.3 per cent), and government and society (8.4 per cent).

35. Table 9 summarizes information on financial support provided by the Party through multilateral channels by type of support.

Table 9

Summary of financial support provided through multilateral channels in 2021–2022 by New Zealand

(USD million)

<i>Institution/fund</i>	<i>Climate-specific inflows (face value)</i>			
	<i>Adaptation</i>	<i>Mitigation</i>	<i>Cross-cutting</i>	<i>Total</i>
Asian Development Bank	0.00	0.00	1.20	1.20
United Nations Development Programme	0.00	0.00	3.15	3.15
United Nations Environment Programme	0.00	0.18	0.00	0.18
World Bank	0.00	0.00	6.03	6.03
Other				
Alliance of Small Island States	0.00	0.14	0.14	0.27
CGIAR	0.00	2.04	0.00	2.04
ChildFund New Zealand	0.68	0.00	0.00	0.68
Commonwealth Fund for Technical Cooperation	0.00	0.57	0.64	1.21
Food and Agriculture Organization of the United Nations	0.00	0.00	0.11	0.11
International Fund for Agricultural Development	0.00	0.00	0.62	0.62
United Nations Children's Fund	1.14	0.00	0.00	1.14
United Nations Entity for Gender Equality and the Empowerment of Women	0.53	0.00	0.00	0.53
United Nations Peacebuilding Fund	1.21	0.00	0.00	1.21
World Food Programme	0.00	0.00	2.41	2.41
Total	3.56	2.93	14.29	20.79
Share of total (%)	17.1	14.1	68.8	100

Sources: New Zealand's BTR1 and CTF table III.2.

2. Technology development and transfer support provided under Article 10 of the Paris Agreement

36. New Zealand implemented measures or activities related to technology development and transfer, including activities undertaken by both the public and the private sector, that benefited developing country Parties. Furthermore, the Party provided support at different stages of the technology cycle, and for the deployment and enhancement of the endogenous capacities and technologies of developing country Parties. The Party also encouraged private sector activities aimed at supporting developing country Parties with technology development and transfer and engaged in measures and activities related to technology innovation, including research, development and deployment, using a collaborative approach. The Party reported on the knowledge generated from the support provided for technology development and transfer to developing country Parties.

37. New Zealand supported measures and activities related to technology development and transfer that focused mainly on programmes and activities related to energy, agriculture, water and sanitation. The measures and activities that received financial support focused mainly on developing and promoting access to renewable and clean energy sources, promoting energy efficiency, improving climate resilience and food security, developing water resources, enhancing capacity to measure agricultural emissions, promoting climate-smart agriculture, providing expert meteorological advice, developing advanced early warning systems and promoting science-based innovation towards resilient agrifood systems. For the reporting period 2021–2022, most of the measures and activities aimed at supporting technology development and transfer were reported as ongoing.

3. Capacity-building support provided under Article 11 of the Paris Agreement

38. New Zealand provided capacity-building support to developing country Parties for mitigation, adaptation and cross-cutting needs.

39. New Zealand supported capacity-building measures or activities that focused mainly on promoting renewable energy; improving climate research, data and analysis; supporting the maintenance and restoration of ecosystem services; building capacity to measure agricultural emissions; improving understanding of climate risks to marine ecosystems; promoting sustainable fishery management; promoting access to safe water resources; supporting science-based innovation to transform food, land and water systems; building resilient agrifood systems and fostering genetic innovation; preventing ocean acidification; and promoting ecosystem resilience. For the reporting period 2021–2022, most of the capacity-building measures or activities were reported as ongoing.

D. Identification of areas of improvement¹⁶

40. During the technical expert review, the TERT identified areas of improvement in relation to New Zealand's implementation of Article 13 of the Paris Agreement, which are summarized in chapter II.A above and included in the assessment tables referred to in paragraph 6 above.

III. Conclusions and recommendations

41. The TERT conducted a technical expert review of the information reported in the BTR1, national inventory document, CRTs and CTF tables of New Zealand in accordance with the MPGs.

42. The areas of improvement identified by the TERT on the basis of the review of the consistency of the information reported by New Zealand with the MPGs are summarized in chapter II.A above and included in the assessment tables referred to in paragraph 6 above.

43. The TERT notes that there are not yet enough data available to sufficiently assess New Zealand's progress towards its target for 2030, as it is early in the implementation period.

¹⁶ As per para. 146(d) of the MPGs.

The TERT also notes that 25.7 per cent (148,857.46 kt CO₂ eq) of the total emission budget (578,828.38 kt CO₂ eq) was spent in 2021–2022, leaving 74.3 per cent (429,970.92 kt CO₂ eq) of the total budget for the remaining eight years (2023–2030). The TERT further notes that regular monitoring of emissions and the results of mitigation actions allows adjustments to be made as needed towards achieving the required reduction. In this regard, the TERT notes that New Zealand has an adaptive management process that allows for continuous evaluation of progress towards its target, triggering a swift policy response in case further action is needed.

44. The TERT notes that New Zealand’s PaMs have started to have a quantifiable impact on GHG emission reductions across the energy, transport, agriculture, IPPU, waste and LULUCF sectors. The New Zealand Emissions Trading Scheme is the primary driver of GHG emission reductions in the energy, transport, IPPU, waste and LULUCF sectors.

45. New Zealand considered itself subject to the reporting obligations applicable to developed country Parties pursuant to Article 13, paragraph 9, of the Paris Agreement and, in accordance with the MPGs, reported information on financial, technology development and transfer, and capacity-building support provided under Articles 9–11 of the Paris Agreement in its BTR1.¹⁷

46. New Zealand has provided financial support through bilateral, regional and other channels and through multilateral channels to developing countries. The financial support through bilateral, regional and other channels in 2021–2022 totalled USD 135.41 million. Similarly, financial support through multilateral channels in 2021–2022 amounted to USD 20.79 million.

47. New Zealand has provided support for technology development and transfer, and capacity-building. Priority for technological support was given to projects and programmes addressing renewable energy, energy efficiency, food and water security, agriculture and early warning systems in Asia and the Pacific. Priority for capacity-building support was given to projects and programmes concerning renewable energy, fish and marine ecosystems, ocean acidification, and food and water security in Asia and the Pacific.

¹⁷ As per para. 118 of the MPGs.

Annex

Documents and information used during the review

A. Reference documents

BTR1 of New Zealand. Available at <https://unfccc.int/first-biennial-transparency-reports>.

BTR1 CTF tables of New Zealand. Available at <https://unfccc.int/first-biennial-transparency-reports>.

CRTs of New Zealand. Available at <https://unfccc.int/first-biennial-transparency-reports>.

“Guidance for operationalizing the modalities, procedures and guidelines for the enhanced transparency framework referred to in Article 13 of the Paris Agreement”. Decision 5/CMA.3. FCCC/PA/CMA/2021/10/Add.2. Available at <https://unfccc.int/documents/460951>.

IPCC. 2006. *2006 IPCC Guidelines for National Greenhouse Gas Inventories*. S Eggleston, L Buendia, K Miwa, et al. (eds.). Hayama, Japan: Institute for Global Environmental Strategies. Available at <http://www.ipcc-nggip.iges.or.jp/public/2006gl>.

IPCC. 2014. *2013 Revised Supplementary Methods and Good Practice Guidance Arising from the Kyoto Protocol*. T Hiraishi, T Krug, K Tanabe, et al. (eds.). Hayama, Japan: Institute for Global Environmental Strategies. Available at <https://www.ipcc.ch/publication/2013-revised-supplementary-methods-and-good-practice-guidance-arising-from-the-kyoto-protocol/>.

“Modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement”. Annex to decision 18/CMA.1. FCCC/PA/CMA/2018/3/Add.2. Available at <https://unfccc.int/documents/193408>.

B. Additional information provided by the Party

Responses to questions during the review were received from Alice Ryan (Ministry for the Environment of New Zealand), including additional material. The following references were provided by New Zealand and may not conform to UNFCCC editorial style as some have been reproduced as received:

Ministry for the Environment. 2024. *Climate Strategy Rautaki Āhuarangi*. Available at <https://environment.govt.nz/publications/new-zealands-second-emissions-reduction-plan/climate-strategy/>.