



Meeting legal obligations – emission returns and responsibilities

The Council has/will have legal obligations to furnish emission returns for its post-1989 forests under the NZETS and/or PFSI and its operating landfills. There are also statutory obligations to maintain records and report certain transactions.

For landfills and pre-1990 deforestation activities, reporting must be carried out annually between 1 January and 31 March in the year following the year to which the emissions relate (reporting is carried out based on calendar years). Any obligations to surrender emission units must be met by 31 May in the year following the year to which the emissions return relates.

Returns for post-1989 forest land must be carried out over the same months of the year, but there is flexibility as to what years returns are made. The only compulsory return for post-1989 forests is once every 5 years (or the end of 2012 in the case of the first commitment period of the NZETS).

The provisions for filing returns for forests can be complex where post-1989 forest land is bought or sold.

To ensure the Council meets its legal obligations, specific legal requirements will be identified, including those noted above, and assigned to particular business units.

Some key tasks to be assigned include:

- completing accurate draft emissions returns
- notifying relevant government agencies when specified activities or transactions occur as required under any relevant legislation
- keeping records
- filing emissions returns
- surrendering emission units
- applying for a free allocation of units for pre-1990 forests owned by the Council.

emission units are sourced internally from forest-related activities, the transfer cost of such units will be estimated using the market carbon price at the day the units are transferred, and this transfer price will be recovered by way of landfill user fees.

Council officers will ensure that appropriate forecasting is done so that fee setting under the Draft Annual Plan and LTCCP processes has accurate information upon which to base cost recovery.

Spicer landfill

Wellington City Council owns a minority share of Spicer landfill. Key decisions on Spicer are made by a Joint Venture Committee that is structured to represent Wellington City's interest. The Joint Venture Committee is the appropriate vehicle for influencing and proposing investment decisions and pricing for Spicer, including NZETS liabilities.