



Greenhouse Gas Industrial Reporting and Control Act

**GREENHOUSE GAS EMISSION
REPORTING REGULATION**

B.C. Reg. 249/2015

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Consolidated Regulations of British Columbia

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This is an unofficial consolidation provided for convenience only. This is not a copy prepared for the purposes of the *Evidence Act*.

This consolidation includes any amendments deposited and in force as of the currency date at the bottom of each page. See the end of this regulation for any amendments deposited but not in force as of the currency date. Any amendments deposited after the currency date are listed in the B.C. Regulations Bulletins. All amendments to this regulation are listed in the *Index of B.C. Regulations*. Regulations Bulletins and the Index are available online at www.bclaws.ca.

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Greenhouse Gas Industrial Reporting and Control Act

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B.C. Reg. 249/2015

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PART 1 – INTERPRETATION AND APPLICATION

Definitions and interpretation

1 (1) In the Act and this regulation:

“liquefied natural gas operation” means an industrial operation that is designed for producing liquefied natural gas on a commercial scale;

“mobile equipment” includes

- (a) mobile equipment used for the on-site transportation or movement of substances, materials or products, and
 - (b) other mobile equipment such as tractors, mobile cranes, log transfer equipment, mining machinery, graders, backhoes and bulldozers,
- but does not include on-road vehicles, aircraft or marine vessels.

(2) In this regulation:

“Act” means the *Greenhouse Gas Industrial Reporting and Control Act*;

“authorization date”, in relation to an industrial operation, means the first date on which the industrial operation is legally authorized to begin operations;

“balancing authority” has the same meaning as in Appendix 2 of the North American Electric Reliability Corporation Rules of Procedure, dated March 19, 2015;

“balancing authority area” has the same meaning as in Appendix 2 of the North American Electric Reliability Corporation Rules of Procedure, dated March 19, 2015;

“BC Hydro” means the British Columbia Hydro and Power Authority;

“biomass” means

- (a) non-fossilized plants or parts of plants, animal waste or any product made of either of these and includes, without limitation, biomass derived fuels, wood and wood products, agricultural residues and wastes, biologically derived organic matter found in municipal and industrial wastes, landfill gas, black liquor, kraft pulp fibres and sludge gas, or
- (b) any fuels in respect of which the entire heat generation capacity is derived entirely from biomass described in paragraph (a);

“continuous emissions monitoring system” means a system required to obtain a continuous measurement of a gas concentration rate and emission rate from combustion or industrial processes;

“designated operator” means a person designated under subsection (7), by the multiple operators, as referred to in subsection (6), of an industrial operation, as the operator of the industrial operation;

“direct measurement methodology” means an emission quantification methodology that involves the quantification of emissions by means of direct measurement of the flue gas flow, as well as the concentration of the relevant greenhouse gases in the flue gas, such as a continuous emissions monitoring system;

“electricity import operation” means an industrial operation that imports electricity generated at an electricity generating facility located outside British Columbia into British Columbia to the first point of delivery in British Columbia;

“electricity transmission” means the transmission of electricity from an electricity generating facility or, in the case of imported electricity, from the first point of delivery in British Columbia, to consumers or to a point of consumption, but does not include transmission of electricity generated primarily for use by the generator that is transmitted a distance of less than 100 km;

“emissions” means greenhouse gas emissions;

“final point of delivery” means the last point of delivery for a given electricity transaction as recorded on the NERC E-tag for that transaction;

“IAF MD4” means the International Accreditation Forum standard called “IAF Mandatory document for the use of information and communication technology (ICT) for auditing/assessment purposes”, as amended from time to time;

“imported electricity” means electricity delivered from outside British Columbia to a point of delivery in British Columbia, and includes electricity imported under an exchange program or swap, but does not include electricity that

- (a) has a final point of delivery outside British Columbia, or
- (b) is owned by the Yukon Electrical Company Limited at the time of import, if the final point of delivery in British Columbia is not connected to the North American electrical transmission grid;

“linear facilities operation” means

- (a) an industrial operation that carries out one or more activities listed in column 2 of Table 2 in Schedule A in one or more facilities that are controlled and directed by the same operator, unless the linear facilities operation includes an LNG operation, or
- (b) if an operation described in paragraph (a) includes an LNG operation,
 - (i) the portion of the operation that is not an LNG operation, or
 - (ii) the LNG operation;

“LNG” means liquefied natural gas;

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Part 1 – Interpretation and Application

“**NAICS code**” means the 6-digit code applicable to one or more producing units within a reporting operation under the North American Industrial Classification System (NAICS) Canada, 2007, published by Statistics Canada;

“**NERC E-tag**” means the North American Electric Reliability Corporation (NERC) energy tag representing transactions on the North American bulk electricity market scheduled to flow between or across balancing authority areas;

“**on-road vehicle**” means a motor vehicle that

- (a) can exceed a speed of 40 km per hour on a level paved surface, and
- (b) has features customarily associated with safe and practical highway use such as a reverse gear, unless the vehicle is a motorcycle, a differential and safety features required by federal or provincial laws,

but does not include a vehicle that exhibits features that render its use on a highway unsafe, impractical or highly unlikely, such as tracked road contact means or inordinate size;

“**operation representative**” means,

- (a) in the case of a single operator of an industrial operation,
 - (i) if the operator of the industrial operation is an individual, the operator,
 - (ii) if the operator of the industrial operation is a corporation,
 - (A) a senior officer of the corporation, or
 - (B) the individual with primary responsibility for the operations and management of the industrial operation, or
 - (iii) if the operator of the industrial operation is not an individual or a corporation, the individual with primary responsibility for the operations and management of the industrial operation, and
- (b) in the case of multiple operators,
 - (i) an individual who has been authorized in writing by all the operators to act as the operation representative, or
 - (ii) if subparagraph (i) does not apply, an individual who has been authorized in writing to act as the operation representative by the operator described in subsection (6) (b) of this section;

“**operator**”, in relation to an industrial operation, means

- (a) in the case of an industrial operation that has a single operator, the operator referred to in subsection (6), and
- (b) in the case of an industrial operation that has multiple operators, the designated operator;

“**parent company**” has the same meaning as “holding corporation” in the *Business Corporations Act*;

“**point of delivery**” means a point on an electricity transmission or distribution system where a power supplier delivers electricity to the receiver of that energy,

and includes an interconnection with another system or a substation where the transmission provider's transmission and distribution systems are connected to another system;

“power contract” means an arrangement for the purchase of electricity, and includes, without limitation, power purchase agreements and tariff provisions;

“purification” means the processing of natural gas to remove substances other than methane, but does not include processing to produce marketable natural gas, as defined in Schedule A;

“reporting-only emissions” means carbon dioxide from biomass listed in Schedule C and emissions from source types listed in items 2 and 25 of Table 1 of Schedule A;

“Schedule B category” means a category of emissions set out in column 2 of Schedule B;

“senior officer”, in relation to a corporation, means an officer of the corporation, whether or not the officer is also a director of the corporation, who performs a policy-making function in respect of the corporation and who has the capacity to influence the direction of the corporation;

“single facility operation” means an industrial operation that involves one or more activities listed in column 2 of Table 1 of Schedule A that are carried out in a single facility, other than a facility that is part of a linear facilities operation.

- (3) Subject to subsection (4), for the purposes of the definition of “carbon dioxide equivalent” in the Act, the mass of carbon dioxide that would produce the same global warming impact as a given mass of a greenhouse gas is determined by multiplying the mass of the greenhouse gas by the applicable 100-year time horizon global warming potential as set out in column 4 of the Schedule to the Carbon Neutral Government Regulation.
- (4) The carbon dioxide equivalent of one or more greenhouse gases is the sum of the carbon dioxide equivalent of each greenhouse gas.
- (5) For the purposes of the definition of “industrial operation” in the Act, the activity of importing into British Columbia electricity generated at an electricity generating facility located outside British Columbia is a prescribed activity.
- (6) For the purposes of the definition of “operator” in the Act, the operator, in relation to an industrial operation, means
- (a) the person or persons who own the industrial operation, and
 - (b) the person or persons who control and direct the industrial operation,
- and, if there is a change in the operator of an operation between the last date of a reporting period or compliance period and the date the emission report or compliance report for the applicable period is due, includes the former operator.
- (7) If there are multiple operators of an industrial operation, the operators must designate one of them as the operator for the purposes of the Act, but, despite the

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designation, the operators are jointly liable for meeting the obligations imposed on an operator under the Act.

- (8) In this regulation, a reference to “ISO” followed by a number refers to a standard named in part by that number and made by the International Organization for Standardization, as that standard is amended from time to time.
- (9) In this regulation, a reference to “WCI” followed by a number refers to a standard, named in part by that number and made by the Western Climate Initiative in the Western Climate Initiative’s Final Essential Requirements of Mandatory Reporting Amended for Canadian Harmonization, as amended from time to time, and, if the number refers to a heading within the Final Essential Requirements of Mandatory Reporting Amended for Canadian Harmonization, includes all the standards under that heading.

[am. B.C. Regs. 231/2019, App. 1, s. 1; 294/2020, s. 1.]

Effect of amendments

- 2** Unless otherwise indicated in this regulation, amendments to ISO standards, WCI standards or Canadian Standards Association standards, or to IAF MD4, that are incorporated by reference in this regulation apply to the reporting period and compliance period immediately following the reporting period or compliance period in which the amendment is made.

[am. B.C. Reg. 294/2020, s. 2.]

Attribution of emissions for reporting purposes

- 3** (1) Emissions are attributable for a reporting period, for the purpose of section 3 [*emission reports*] of the Act, to an industrial operation that is a single facility operation if, during the reporting period,
- (a) the operation carries out an activity listed in column 2 of Table 1 of Schedule A,
 - (b) the operation emits a greenhouse gas from a source type listed in column 3 of Table 1 of Schedule A opposite the activity, and
 - (c) the greenhouse gas emitted is a greenhouse gas type listed in column 4 of the applicable table opposite the source type listed in column 3.
- (2) Emissions are attributable for a reporting period, for the purpose of section 3 of the Act, to an industrial operation that is a linear facilities operation if, during the reporting period,
- (a) the operation carries out an activity listed in column 2 of Table 1 or Table 2 of Schedule A, other than an activity listed in item 2 of Table 1,
 - (b) the operation emits a greenhouse gas from a source type listed in column 3 of Table 1 or Table 2 of Schedule A opposite the activity, and
 - (c) the greenhouse gas emitted is a greenhouse gas type listed in column 4 of the applicable table opposite the source type listed in column 3.

- (3) In addition to emissions reportable under subsections (1) and (2), if a single facility operation or a linear facilities operation combusts coal, the emissions associated with the storage of that coal, as determined using the methodologies specified in a code, standard or rule referred to in item 7, column 5 in Table 1 of Schedule A, are attributable for the purposes of section 3 of the Act.
- (4) Emissions are attributable, for the purpose of section 3 of the Act, to an industrial operation that is an electricity import operation if the emissions are associated with production of the electricity imported by the operator of the electricity import operation, as determined using the applicable methodologies set out in Schedule D.

Attribution of emissions for compliance purposes

- 4** (1) The following emissions are attributable for a compliance period, for the purpose of section 6 [*compliance obligation*] of the Act, to a regulated operation that is a single facility operation or a linear facilities operation:
 - (a) emissions attributable to the regulated operation for the purposes of reporting under section 3 of the Act but not including reporting-only emissions of the operation;
 - (b) in the case of an LNG operation, emissions attributable, as set out in Table 3 of Schedule A, to the production and transmission of electricity used at the LNG operation, unless the emissions from the production of the electricity are attributable under paragraph (a);
 - (c) in the case of an LNG operation that obtains natural gas that has been purified or compressed for liquefaction purposes by a facility of a different industrial operation, the emissions that would be attributable under this section to the facility as part of a linear facilities operation were that different industrial operation an LNG operation;
 - (d) in the case of an LNG operation that stores LNG with a facility of a different industrial operation or uses a facility of a different industrial operation for loading LNG for transport, the emissions that would be attributable under this section to the facility as part of a linear facilities operation were that different industrial operation an LNG operation.
- (2) If a facility described in subsection (1) (c) or (d) provides purification, compression, storage or loading services to more than one LNG operation, on application to the director by an operator of one of those operations, the director may approve the prorating of emissions referred to in those paragraphs among those LNG operations for a compliance period.
- (3) If an industrial operation becomes an LNG operation part way through a compliance period, emissions otherwise attributable to the industrial operation for reporting purposes before the date the first LNG is produced are not attributable for the compliance period for the purposes of section 6 of the Act.

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Public sector organizations

- 5 (1) Emissions are not attributable to public sector organizations, as defined in the *Greenhouse Gas Reduction Targets Act*.
- (2) Despite subsection (1), emissions from electricity generating facilities, electricity transmission facilities or electricity import operations that would be attributable to BC Hydro or a subsidiary of BC Hydro under section 3 [*attribution of emissions for compliance purposes*] are attributable to BC Hydro or the subsidiary, as applicable, as a reporting operation.

Application – landfill gas emissions

- 6 Emissions of landfill gas, as defined in the Landfill Gas Management Regulation, are not attributable to a reporting operation.

Reporting emissions

- 7 All emissions reported under this regulation must be reported in tonnes of carbon dioxide equivalent.

PART 2 – REPORTING GREENHOUSE GAS EMISSIONS**Reporting operations**

- 8 (1) Subject to subsection (1.1), an industrial operation that is a single facility operation or a linear facilities operation is a reporting operation for a reporting period if, during the reporting period, the industrial operation has a total amount of attributable emissions that is greater than or equal to 10 000 tonnes of carbon dioxide equivalent, not including carbon dioxide produced from biomass listed in Schedule C.
- (1.1) An industrial operation that is in a class set out in column 1 of the schedule to the Act is a reporting operation for a reporting period if
- (a) the industrial operation is a reporting operation under subsection (1) of this section for the reporting period, or
 - (b) the authorization date for the industrial operation occurs in the reporting period.
- (2) An electricity import operation is a reporting operation.
- (3) For the purposes of sections 14 [*content of emission reports*] and 15 [*methodologies for quantifying emissions*], a reporting operation that combusts coal is deemed to carry out the activity of coal storage.

[am. B.C. Reg. 231/2019, App. 1, s. 2.]

Emissions below threshold

- 9 (1) Despite section 8, if an operation that was a reporting operation for a reporting period has, for a later reporting period, a total amount of attributable emissions

that is less than 10 000 tonnes of carbon dioxide equivalent, not including carbon dioxide produced from biomass listed in Schedule C, the reporting operation remains a reporting operation until the earliest of the following:

- (a) if the operation is a single facility operation, the operation does not carry out any of the activities listed in column 2 of Table 1 of Schedule A for the duration of a reporting period, other than industrial wastewater processing or the use of mobile equipment for the purpose of decommissioning the operation;
 - (b) if the operation is a linear facilities operation, the operation does not carry out any of the activities listed in column 2 of Table 2 of Schedule A for the duration of a reporting period;
 - (c) if the operation is a single facility operation or a linear facilities operation, the operation has emissions of less than the amount set out in section 8 (1) for 3 consecutive reporting periods.
- (2) Within 90 days after an operation ceases to be a reporting operation in accordance with subsection (1) (a) or (b), the operator of the operation must notify the director that the operation has ceased to be a reporting operation.

Reporting period

- 10** (1) For the purpose of section 3 [*emission reports*] of the Act, the reporting period for a reporting operation is the calendar year.
- (2) For certainty, if a reporting operation permanently ceases to operate before the end of a reporting period, the operator of the reporting operation must report under section 3 of the Act for the reporting period.

Registration of potential reporting operations

- 11** (1) The operator of a single facility operation or a linear facilities operation in respect of which no emission report was submitted for the reporting period immediately prior to the current reporting period must,
- (a) no earlier than January 1 and no later than February 28 of the current reporting period, forecast, based on data of the industrial operation, if available, or data of similar industrial operations, otherwise, whether it is likely that, during the reporting period, its total attributable emissions, not including carbon dioxide from biomass listed in Schedule C, are likely to be greater than or equal to 10 000 tonnes of carbon dioxide equivalent, and
 - (b) register in accordance with this section
 - (i) if the emissions forecast under paragraph (a) are greater than or equal to 10 000 tonnes of carbon dioxide equivalent, or
 - (ii) if the emissions forecast under paragraph (a) are less than 10 000 tonnes of carbon dioxide equivalent, but during the current reporting period actual emissions, measured in accordance with

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Part 3, not including carbon dioxide from biomass listed in Schedule C, exceed 10 000 tonnes of carbon dioxide equivalent.

- (2) An operator who is required to register under this section must
 - (a) if subsection (1) (b) (i) applies, register by March 31 of the current reporting period, and
 - (b) if subsection (1) (b) (ii) applies, register within 90 days after the date in the current reporting period on which emissions, not including carbon dioxide produced from biomass listed in Schedule C, exceed 10 000 tonnes of carbon dioxide equivalent.
- (3) Registration under this section must be in the electronic or other form, if any, specified by the director and include the following information:
 - (a) a statement specifying whether the reporting operation is a single facility operation, a linear facilities operation or an electricity import operation, and if it is a linear facilities operation, whether the operation is designed to produce LNG on a commercial scale;
 - (b) the information required under section 14 (2) (b), (c), (d) (i) to (iii), (f) and (l) [*content of emission reports*];
 - (c) in the case of a linear facilities operation, the information required under section 14 (2) (d) (i) to (iii) reported separately for each individual facility within the operation that has attributable emissions that are greater than or equal to 10 000 tonnes of carbon dioxide equivalent, not including carbon dioxide produced from biomass listed in Schedule C;
 - (d) the legal names of parent companies, if any, of the operator, their head office mailing addresses and their percentage of ownership of the operator.
- (4) In addition to the information referred to in subsection (3), if the operation is a single facility operation or a linear facilities operation, the registration must identify the activities listed in column 2 of Table 1 or Table 2 of Schedule A that are carried out at the operation.

PART 3 – EMISSION REPORTING REQUIREMENTS

Duty to collect data and quantify emissions for emission reports

- 12**
- (1) For the purposes of making a report under section 3 [*emission reports*] of the Act, the operator of a reporting operation must collect the data necessary to quantify the emissions attributable to the reporting operation for the reporting period.
 - (2) If there is a change in operator of a reporting operation in a reporting period, the person who is the operator of the reporting operation on the last day of the reporting period is responsible for complying with section 3 of the Act for that reporting period.

- (3) If a person ceases to be the operator of a reporting operation in a reporting period, the person is not responsible for complying with section 3 of the Act for the reporting period if the information, up to the date the person ceased to be the operator, that is necessary for the emission report is provided to the subsequent operator.
- (4) If there is a change in operator of a reporting operation in the period between the end of a reporting period and May 31 of the following calendar year, the person who is the operator on May 31 of that following calendar year is responsible for complying with section 3 of the Act for that reporting period.
- (5) If a person ceases to be the operator of a reporting operation between the end of a reporting period and May 31 of the following calendar year, the person is not responsible for complying with section 3 of the Act for the reporting period if the information, up to the end of that reporting period, that is necessary for the emission report is provided to the subsequent operator.
- (6) If a reporting operation ceases operations in a reporting period or in the next reporting period but before the emission report for the first mentioned reporting period is due, the last operator of the reporting operation is required to comply with section 3 of the Act for that reporting period.

Timing and form of emission reports

- 13** (1) An emission report under section 3 (1) of the Act must be submitted
- (a) subject to subsection (2), to the director on or before May 31 of the calendar year immediately following the reporting period, and
 - (b) in the electronic or other form, if any, specified by the director.
- (2) Despite subsection (1) (a) and sections 14, 28 (1) and (3) [*requirement for verification of emission reports*], 29 (1) and (3) [*requirement for verification of supplementary emission reports*], 35 (1) [*requirement for verification of reports*] and 36 (1) [*requirement for verification of supplementary reports*], in the circumstances set out in subsection (3),
- (a) the director may
 - (i) accept submission of an emission report that does not include information required under section 14 or a verification statement in accordance with section 28 (1) or (3), 29 (1) or (3), 35 (1) or 36 (1), and
 - (ii) extend the date for submission of the information or the verification statement that was not included in the emission report accepted under subparagraph (i) by up to 6 months, or
 - (b) the director may extend the date an emission report must be submitted to the director by up to 6 months.
- (3) The director may act under subsection (2) only if the director considers that

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Part 3 – Emission Reporting Requirements

- (a) compliance with subsection (1) could result in harm to the safety of a person, or
- (b) the date for submission of the materials referred to subsection (2) (a) (ii) or (b) should be extended
 - (i) to align with a greenhouse gas reporting requirement of the federal government,
 - (ii) to allow for a verification body to comply with a requirement imposed by the director under the Act or this regulation, or
 - (iii) to allow for a verification body to comply with changes to a standard referred to in section 30 (1).

[am. B.C. Regs. 74/2020, s. 1; 294/2020, s. 3.]

Content of emission reports

- 14** (1) In this section “**process flow diagram**”, for a reporting period, means a diagram that indicates in reasonable schematic detail the processes that produce emissions at a single facility operation or the facilities of a linear facilities operation, as applicable, indicating
- (a) each source of emissions that produces over 100 tonnes of carbon dioxide equivalent in the reporting period, and
 - (b) the sources of emissions of each source type if the emissions cumulatively exceed 250 tonnes of carbon dioxide equivalent in the reporting period.
- (2) An emission report must include the following information:
- (a) the trade name, if any, of the reporting operation;
 - (b) the legal name and head office mailing address of the operator and, if section 1 (7) *[definitions and interpretation]* applies, the legal name and head office mailing address of each of the multiple operators, but if an operator is an extraprovincial company, as defined in the *Business Corporations Act*, that has its head office outside British Columbia, the mailing address of the attorney for the extraprovincial company;
 - (c) the unique identification number of the reporting operation provided by the director, if any;
 - (d) in the case of a single facility operation,
 - (i) the name of the facility,
 - (ii) the geographic coordinates and street address, if any, of the facility in which the reporting operation operated during the reporting period,
 - (iii) the national pollutant release inventory identification number assigned to the operation by Environment Canada, and
 - (iv) a process flow diagram;
 - (e) in the case of a linear facilities operation, a process flow diagram;
 - (f) if the facility is a single facility operation or a linear facilities operation, the NAICS codes of the reporting operation;

- (g) the business number, as defined in the *Income Tax Act* (Canada), and Dun and Bradstreet (D-U-N-S) number, of the operator of the reporting operation;
- (h) the reporting period to which the report relates;
- (i) the date the emission report is submitted;
- (j) if the facility is a single facility operation or a linear facilities operation, the current permit numbers of the reporting operation issued under section 14 [permits] of the *Environmental Management Act*, if any;
- (k) if the facility is a single facility operation or a linear facilities operation, the total carbon dioxide in tonnes captured at the reporting operation during the reporting period
 - (i) for on-site use,
 - (ii) for on-site storage, or
 - (iii) that was transferred off-site;
- (l) the name, job title and position and business contact information, including business mailing address, business email address and business telephone number, of
 - (i) the operation representative, and
 - (ii) the person primarily responsible for preparing and submitting the emission report;
- (m) a statement signed and dated by the operation representative certifying that
 - (i) the operation representative has examined the emission report, and
 - (ii) the emission report has been prepared in accordance with this regulation;
- (n) the legal names of parent companies of the operator, if any, their head office mailing addresses and their percentage of ownership of the operator;
- (o) if any of the following events occurred in the reporting period, the information specified in relation to the event:
 - (i) in the case of the disposition of a facility controlled and directed by the operator, the name, geographic coordinates and street address, if any, of the facility and the information referred to in paragraph (b) in relation to the person to whom the facility was disposed;
 - (ii) in the case of the closure of a facility controlled and directed by the operator, the name, geographic coordinates and street address, if any, of the facility and the date of closure;
 - (iii) in the case of the acquisition by the operator of a facility, the name, geographic coordinates and street address, if any, of the facility and the legal name and head office mailing address of the person from whom the facility was acquired;

GREENHOUSE GAS EMISSION REPORTING REGULATIONPart 3 – Emission Reporting Requirements

- (iv) in the case of a facility of the operator operated for the first time, the name, geographic coordinates and street address, if any, of the facility;
 - (p) a verification statement, if required under Part 5 [*Verification*].
- (3) Except for a reporting operation referred to in subsection (6) and an electricity import operation, the following information must be included in the emission report of a reporting operation for a reporting period:
 - (a) the total emissions attributable to the reporting operation;
 - (b) the emissions referred to in paragraph (a) by Schedule B category, determined as the sum of the emissions set out opposite the Schedule B category in column 3 of Schedule B;
 - (c) for each source type listed in column 3 of Table 1 or 2 of Schedule A, opposite an activity carried out by the reporting operation listed in column 2 of those tables, emissions referred to in paragraph (a) from that source type, disaggregated by each greenhouse gas type listed in column 4 opposite the source type;
 - (d) for each activity listed in column 2 of Table 1 or 2 of Schedule A carried out by the operation, any additional information referred to in the standards, codes or rules listed in column 5 opposite the activity;
 - (e) identification of the methodologies used to quantify emissions from each source type listed in column 3 of Table 1 or 2 of Schedule A opposite each activity carried out by the operation in column 2 and, if a methodology used is not a methodology referred to in the standards, codes or rules listed in column 5 for that source type, a description of the methodology used;
 - (f) if more than one methodology was used to quantify emissions from a source type referred to in paragraph (e),
 - (i) an identification of which emissions were quantified by which methodology, and
 - (ii) a disaggregation of any reporting of emissions from the emission source type by methodology used;
 - (g) in relation to amounts of greenhouse gas emitted by a reporting operation that are not attributable to the reporting operation under section 3 [*attribution of emissions for reporting purposes*], but that exceed 100 tonnes of carbon dioxide equivalent during a reporting period, the following information:
 - (i) a description of any activities associated with emissions that are not attributable, a description of the sources of those emissions, and the types of greenhouse gases emitted by each source type described;
 - (ii) the categorization of each source referred to in subparagraph (i) by Schedule B category.

- (4) In the case of a reporting operation that is a linear facilities operation, other than a reporting operation referred to in subsection (6), the emission report must include
- (a) the information referred to in subsections (2) (d) and (3) reported separately for each individual facility within the operation that has attributable emissions in the reporting period that are greater than or equal to 10 000 tonnes of carbon dioxide equivalent, not including carbon dioxide produced from biomass listed in Schedule C,
 - (b) the information referred to in subsection (3) reported for the aggregate of the individual facilities, other than facilities referred to in paragraph (a) of this subsection,
 - (c) the information referred to in subsections (2) (d) and (3) (a), (b) and (c) for each individual facility within the operation, other than a facility referred to in paragraph (a) of this subsection, that has attributable emissions during the reporting period of greater than 1 000 tonnes of carbon dioxide equivalent, not including carbon dioxide produced from biomass listed in Schedule C, and
 - (d) a statement as to whether any part of the linear facilities operation is an LNG operation.
- (5) The operator of an electricity import operation must include the following information in the operator's emission report for a reporting period:
- (a) the total emissions attributable to the operation during the reporting period;
 - (b) the information referred to in section 4 of Schedule D.
- (6) In the case of a reporting operation described in section 9 [*emissions below threshold*], other than an electricity import operation, that has attributable emissions during a reporting period of less than 10 000 tonnes of carbon dioxide equivalent, not including carbon dioxide produced from biomass listed in Schedule C, and that was not subject to the verification requirements set out in Part 5 in the immediately preceding reporting period, the emission report must include
- (a) the total emissions attributable to the reporting operation during the reporting period,
 - (b) a statement, in the electronic or other form, if any, specified by the director, by the operation representative certifying that the amount referred to in paragraph (a) is complete and accurate, and
 - (c) an explanation of why emissions are now less than 10 000 tonnes of carbon dioxide equivalent, not including carbon dioxide produced from biomass listed in Schedule C.

Methodologies for quantifying emissions

- 15** (1) In this section, “**parameter**” means a physical property that is measured for the purposes of quantifying emissions.

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- (2) Subject to this section and section 16, if
- (a) in Table 1 or 2 of Schedule A, one or more methodologies for quantifying emissions from a source type listed in column 3 are specified for the source type in a code, standard or rule set out opposite in column 5, or
 - (b) in Table 3 of Schedule A, one or more methodologies for quantifying emissions from an activity listed in column 2 are specified for the activity in a code, standard or rule set out opposite in column 3,
- the operator of the reporting operation must use one of those methodologies to quantify the amount of emissions from that source type or activity, as applicable.
- (3) The operator of an electricity import operation must quantify emissions
- (a) from specified sources, as defined in section 1 of Schedule D, in accordance with section 2 of that Schedule, and
 - (b) from unspecified sources, as defined in section 1 of Schedule D, in accordance with section 3 of that Schedule.
- (4) Subsections (2), (5), (6) and (7) do not apply to electricity import operations.
- (5) If the code, standard or rule referred to in subsection (2) specifies different methodologies for different circumstances, the operator of the reporting operation must use the methodology appropriate to the circumstances.
- (6) The operator of a reporting operation may quantify attributable emissions from one or more units, processes, activities or operations for which particular methodologies are specified under subsections (2) and (5) by using a replacement methodology not referred to in subsection (2) if
- (a) the total amount of all emissions quantified using the replacement methodologies does not exceed the lower of the following:
 - (i) 20 000 tonnes of carbon dioxide equivalent;
 - (ii) 3% of the total emissions attributable to the reporting operation during the reporting period, not including carbon dioxide produced from biomass listed in Schedule C, and
 - (b) the replacement methodology will not lead to a bias in the amount of emissions quantified using the replacement methodology.
- (7) If, as a result of an amendment to column 5 of Table 1 or 2 of Schedule A or an amendment to a standard referred in column 5 of those tables, an operator would be required for a reporting period to use a methodology for measuring a parameter that the operator was not required to use in the previous reporting period, the operator may, for the first reporting period for which the new methodology is required, use an alternative measurement methodology inconsistent with that methodology if
- (a) it is not practicable to use the required parameter measurement methodology because the operator has not been able to establish systems

- necessary to use that methodology within the time necessary to use that methodology for the reporting period,
- (b) the alternative parameter measurement methodology is as accurate as practicable, and
 - (c) for an alternative parameter measurement methodology used after March 31 of the reporting period, the methodology has been approved by the director.
- (8) An application for an approval under subsection (7) (c) must be submitted to the director in the electronic or other form, if any, specified by the director on or before February 1 of the reporting period, and must include the following information:
- (a) an explanation as to why it is not practicable to use the prescribed methodology;
 - (b) justification for why the alternative parameter measurement methodology is as accurate as practicable;
 - (c) an estimate of the level of uncertainty associated with the alternative parameter measurement methodology;
 - (d) an estimate of the percentage of the operation's emissions that are to be calculated using the alternative parameter measurement methodology.
- (9) The director may
- (a) approve, approve with modifications or reject an application for approval under subsection (7) (c), or
 - (b) require further information in relation to the application.
- (10) If the director has not taken an action under subsection (9) by March 3 of the reporting period, the application is deemed to be approved.

Choice between direct measurement and mass balance-based methodology

- 16** (1) In this section, “**mass balance-based methodology**” means a methodology that involves quantifying emissions by applying the principle of mass conservation to the feedstock consumed and emissions or other substances produced by a process, and includes quantifying emissions by applying an emissions factor to a volume or mass of fuel or other feedstock.
- (2) If, in circumstances authorized under this regulation, the operator has the option to choose between a direct measurement methodology and a mass balance-based methodology to quantify emissions, the operator must continue to use the chosen methodology for all future emission reports unless
- (a) a change in methodology is approved in advance by the director, or
 - (b) the applicable emissions are less than the lower of the following:
 - (i) 20 000 tonnes of carbon dioxide equivalent;

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- (ii) 3% of the total emissions attributable to the reporting operation during the reporting period, not including carbon dioxide produced from biomass listed in Schedule C.
- (3) If, in circumstances authorized under this regulation, the operator has the option to choose between 2 or more direct measurement methodologies to quantify emissions, the operator must continue to use the chosen methodology for all future emission reports unless
 - (a) a change in methodology is approved in advance by the director,
 - (b) the change in methodology is to a higher numerically rated calculation method,
 - (c) the change in methodology is to a more accurate calculation method, or
 - (d) the applicable emissions are less than the lower of the following:
 - (i) 20 000 tonnes of carbon dioxide equivalent;
 - (ii) 3% of the total emissions attributable to the reporting operation during the reporting period, not including carbon dioxide produced from biomass listed in Schedule C.
- (4) For certainty, subsection (2) does not apply to an operator who, in respect of a previous reporting period or portion of a reporting period, had the option to choose between a direct measurement methodology and a mass balance-based methodology to quantify emissions, but no longer has that option because
 - (a) of the adoption of, or a change in, the methodologies specified for that source type in a code, standard or rule referred to in column 5 of Table 1 or 2 of Schedule A, or
 - (b) the emissions exceed the threshold for use of replacement methodologies under section 15 (6) (a).
- (5) For certainty, subsection (3) does not apply to an operator who, in respect of a previous reporting period or portion of a reporting period, had the option to choose between 2 or more direct measurement methodologies to quantify emissions, but no longer has that option because
 - (a) of the adoption of, or a change in, the methodologies specified for that source type in a code, standard or rule referred to in column 5 of Table 1 or 2 of Schedule A, or
 - (b) the emissions exceed the threshold for use of replacement methodologies under section 15 (6) (a).
- (6) The operator of a reporting operation previously operated by another operator must use the methodology chosen by the previous operator
 - (a) under subsection (2), unless paragraph (a) or (b) of that subsection applies, or
 - (b) under subsection (3), unless paragraph (a), (b), (c) or (d) of that subsection applies.

Instrumentation

- 17** An instrument used to measure emissions attributable to a reporting operation during a reporting period or to gather data used to quantify attributable emissions must
- (a) be calibrated and maintained according to
 - (i) the manufacturer's specifications, or
 - (ii) other written specifications, if those specifications would result in an instrumentation reading that is at least as accurate as the manufacturer's specifications, and
 - (b) meet the requirements of a standard, code or rule referred to in column 5 of Table 1 or 2 of Schedule A applicable to the source type of the emissions.

Supplementary emission reports

- 18** (1) A supplementary report submitted under section 3 (3) [*emission reports*] of the Act must include the following:
- (a) a revised emission report, in the electronic or other form, if any, specified by the director, in accordance with section 14 [*content of emission reports*] of this regulation, that includes
 - (i) corrections to inaccuracies in or omissions from the most recent emission report submitted for the reporting period, and
 - (ii) updates to information that was required to be reported in the emission report for the reporting period and that has changed;
 - (b) an annex, in the electronic or other form, if any, specified by the director, that includes
 - (i) a description of the differences between the supplementary report and the most recent emission report submitted for the reporting period,
 - (ii) for a supplementary report that includes corrections of inaccuracies or omissions, a description of why the inaccuracies or omissions occurred, and
 - (iii) for a supplementary report that includes corrections of inaccuracies in or omissions from an emission report for which a verification statement was required under section 28 [*requirement for verification of emission reports*] or 29 (1) [*requirement for verification of supplementary emission reports*], a calculation of the difference between
 - (A) the total emissions attributable to the reporting operation during the reporting period, as reported in the most recent emission report for the same reporting period for which a verification statement was required, and
 - (B) the total emissions attributable to the reporting operation during the reporting period, as reported in the revised emission report,

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expressed as a percentage of the total emissions attributable to the reporting operation during the reporting period, as reported in the emission report referred to in clause (A).

- (2) A supplementary emission report must be submitted within 60 days after the operator becomes aware of an omission, inaccuracy or change in information.
- (3) Subject to subsection (4), inaccuracies, omissions or changes are considered to be immaterial for the purpose of section 3 (5) of the Act if the difference between
 - (a) the total emissions attributable to the reporting operation during a reporting period, not including reporting-only emissions, as reported in the most recent emission report for the same reporting period, and
 - (b) the total emissions attributable to the reporting operation during that reporting period, not including reporting-only emissions, calculated in accordance with this regulation and reported in the supplementary report,does not exceed the lesser of the following:
 - (c) 1 000 tonnes of carbon dioxide equivalent;
 - (d) 1% of the total emissions attributable to the reporting operation during the reporting period, not including reporting-only emissions, as reported in the emission report referred to in paragraph (a).
- (4) An inaccuracy, omission or change must be reported in a supplementary report if
 - (a) correcting the inaccuracy or omission or the change has the effect of increasing the total emissions attributable to the reporting operation during the reporting period from an amount that is less than to an amount that is greater than or equal to 25 000 tonnes of carbon dioxide equivalent, not including reporting-only emissions,
 - (b) the difference between the total emissions attributable to the reporting operation
 - (i) from reporting-only emissions, as reported in the most recent emission report for the same reporting period, and
 - (ii) from reporting-only emissions, calculated in accordance with this regulation and reported in the supplementary report,exceeds the lesser of the following:
 - (iii) 3 000 tonnes of carbon dioxide equivalent;
 - (iv) 3% of the total emissions attributable to the reporting operation during the reporting period, as reported in the emission report referred to in subsection (3) (a), or
 - (c) the reporting operation is a regulated operation.
- (5) An inaccuracy, omission or change in relation to a matter reported under section 14 (2) (a) or (c) to (o) in an emission report is considered to be immaterial for the purpose of section 3 (5) of the Act.

PART 4 – COMPLIANCE REPORTING REQUIREMENTS**Timing and form of compliance reports**

- 19** (1) A compliance report must be submitted
- (a) subject to subsection (2), to the director on or before May 31 of the calendar year immediately following the calendar year of the compliance period, and
 - (b) in the electronic or other form, if any, specified by the director.
- (2) Despite subsection (1) (a) and sections 23 [*content of compliance reports*], 35 (1) [*requirement for verification of reports*] and 36 (1) [*verification of supplementary reports*], in the circumstances set out in subsection (3),
- (a) the director may
 - (i) accept submission of a compliance report that does not include information required under section 23 or a verification statement in accordance with section 35 (1) or 36 (1), and
 - (ii) extend the date for submission of the information or the verification statement that was not included in the compliance report accepted under subparagraph (i) by up to 6 months, or
 - (b) the director may extend the date a compliance report must be submitted to the director by up to 6 months.
- (3) The director may act under subsection (2) only if the director considers that
- (a) compliance with subsection (1) would result in harm to the safety of a person, or
 - (b) the date for submission of the materials referred to subsection (2) (a) (ii) or (b) should be extended
 - (i) to align with a greenhouse gas reporting requirement of the federal government,
 - (ii) to allow for a verification body to comply with a requirement imposed by the director under the Act or this regulation, or
 - (iii) to allow for a verification body to comply with changes to a standard referred to in section 30 (1).

[am. B.C. Regs. 74/2020, s. 2; 294/2020, s. 4.]

Compliance obligation

- 20** LNG operations are prescribed for the purposes of section 6 (2) [*compliance obligation*] of the Act.

Capture and storage of emissions

- 21** (1) In this section:
- “**approved risk assessment and mitigation plan**” means a plan that meets the requirements of subsection (3) and has been approved under subsection (4) by the director;

“CSA Standard Z341” means the Canadian Standards Association standard called “CSA Z341, Storage of hydrocarbons in underground formations” as amended from time to time;

“CSA Standard Z741” means the Canadian Standards Association standard called “CSA Z741, Geological storage of carbon dioxide” as amended from time to time;

“professional engineer” means a person who is registered under the *Professional Governance Act* as a professional engineer or professional engineering licensee;

“professional geoscientist” means a person who is registered under the *Professional Governance Act* as a professional geoscientist or professional geoscience licensee.

(2) For the purposes of section 4 (b) [*capture and storage of emissions*] of the Act, emissions must be stored

(a) in a geological formation, and

(b) in accordance with all the following:

(i) a permit issued under section 25 [*permits and authorizations issued by commission*] of the *Oil and Gas Activities Act*;

(ii) an approved risk assessment and mitigation plan;

(iii) CSA Standard Z341 or CSA Standard Z741, or both, as applicable.

(3) A plan for the purposes of subsection (2) (b) (ii) must

(a) be prepared by a professional engineer or a professional geoscientist,

(b) specify the geological formation in which the emissions are to be stored and the geographic coordinates of that geological formation,

(c) include an assessment of the professional engineer or professional geoscientist of whether the plan is in accordance with CSA Standard Z341 or CSA Standard Z741, or both, as applicable, and

(d) include the certification of the professional engineer or professional geoscientist who prepared the plan that

(i) the plan was prepared by that professional engineer or professional geoscientist, and

(ii) the plan was prepared in accordance with best professional practices.

(4) The director may approve a risk assessment and mitigation plan if the director is satisfied that, if the plan is implemented,

(a) the risk of emissions escaping into the atmosphere over the next 100 years is insignificant, and

(b) the storage of the greenhouse gases can reasonably be considered permanent.

[am. B.C. Reg. 11/2021, App. 3, s. 9.]

Duties in relation to compliance reports

- 22** (1) For the purposes of making a report under section 7 [*compliance reports*] of the Act, the operator of a regulated operation must collect the data necessary to quantify, for each compliance period,
- (a) emissions attributable to the operation as a regulated operation, and
 - (b) in the case of an LNG operation, the amount of LNG produced.
- (2) The operator of an LNG operation must maintain a log of the amount of LNG produced each day.
- (3) If there is a change in operator of a regulated operation in a compliance period, the person who is the operator of the regulated operation on the last day of the compliance period is responsible for complying with sections 6 [*compliance obligation*] and 7 of the Act for the compliance period.
- (4) If a person ceases to be the operator of a regulated operation in a compliance period, the person is not responsible for complying with section 7 of the Act for the compliance period if the information, up to the date the person ceased to be the operator, that is necessary for the compliance report is provided to the subsequent operator.
- (5) If there is a change in operator of a regulated operation in the period between the end of a compliance period and May 31 of the following calendar year, the person who is the operator on May 31 of that following calendar year is responsible for complying with sections 6 and 7 of the Act for the compliance period.
- (6) If a person ceases to be the operator of a regulated operation between the end of a compliance period and May 31 of the following calendar year, the person is not responsible for complying with section 7 of the Act for the compliance period if the information, up to the end of that compliance period, that is necessary for the compliance report is provided to the subsequent operator.
- (7) If a regulated operation ceases operations during a compliance period, the last operator of the regulated operation is required to submit the compliance report for that compliance period.

Content of compliance reports

- 23** (1) A compliance report under section 7 (1) of the Act must include the following information:
- (a) the matters required under section 14 (2) (a), (b) and (c) [*content of emission reports*] of this regulation;
 - (b) the compliance period to which the compliance report relates;
 - (c) the date the compliance report is submitted;
 - (d) the amount of electricity generated by the regulated operation;
 - (e) the total emissions attributable under section 4 [*attribution of emissions for compliance purposes*] to the regulated operation for the compliance period;

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- (f) the emission limit for the regulated operation for the compliance period;
 - (g) the difference between the attributable emissions of the regulated operation for the compliance period and the emission limit reported under paragraph (f);
 - (h) the number of compliance units by type that are available in the operator's compliance account for the regulated operation.
- (2) In addition to the matters under subsection (1), a compliance report for an LNG operation must include the following information for the compliance period:
- (a) the amount of electricity received from the British Columbia electrical transmission grid;
 - (b) the amount of electricity received other than from the British Columbia electrical transmission grid;
 - (c) if a source of electricity is other than BC Hydro or self-generated, the business name and address of the source;
 - (d) the emissions referred to in subsection (1) (e) for each activity set out in column 2 of Table 3 of Schedule A;
 - (e) the amount of LNG, expressed in tonnes as calculated in accordance with Schedule F, in storage at the beginning of the first day of the compliance period;
 - (f) the amount of LNG, expressed in tonnes as calculated in accordance with Schedule F, in storage at the end of the last day of the compliance period;
 - (g) the amount of LNG throughput at a point of sale, expressed in tonnes as calculated in accordance with Schedule F, in the compliance period;
 - (h) the permit number of the permit issued to the LNG operation under section 25 of the *Oil and Gas Activities Act*.
- (3) If an industrial operation becomes an LNG operation part way through a compliance period, the report under subsection (2) must include the date in the compliance period on which the first LNG is produced.

Supplementary compliance reports

- 24** (1) A supplementary compliance report submitted under section 7 (3) [*compliance reports*] of the Act must include the following:
- (a) a revised compliance report, in the electronic or other form, if any, specified by the director, in accordance with section 23 [*content of compliance reports*] of this regulation, that includes
 - (i) corrections to inaccuracies in or omissions from the most recent compliance report submitted for the compliance period, and
 - (ii) updates to information that was required to be reported in the compliance report for the compliance period and that has changed;

- (b) an annex, in the electronic or other form, if any, specified by the director, that includes
 - (i) a description of the differences between the revised report and the most recent compliance report submitted for the compliance period,
 - (ii) for a supplementary report that includes corrections of inaccuracies or omissions, a description of why the inaccuracy or omission occurred, and
 - (iii) a calculation of the difference between
 - (A) the total emissions attributable to the regulated operation during the compliance period, as reported in the most recent compliance report for the same compliance period, and
 - (B) the total emissions attributable to the regulated operation during the compliance period, as reported in the revised compliance report,expressed as a percentage of the total emissions attributable to the regulated operation during the compliance period, as reported in the compliance report referred to in clause (A).
- (2) A supplementary compliance report must be submitted within 60 days after the operator becomes aware of an omission, inaccuracy or change in information.

PART 5 – VERIFICATION

Division 1 – Interpretation

Definitions

25 In this Part:

“independent peer reviewer” means an individual employed or contracted by a verification body to provide an independent peer review of a verification for the purposes of section 33 (2) (1) [*contents of verification statement*];

“lead verifier” means the individual employed or contracted by a verification body who is responsible for expressing the opinion of the verification body on the correctness and accuracy of the contents of a verification statement;

“threat to independence” means a factor that may reasonably be expected to potentially reduce the ability of a verifier, verification body, lead verifier or independent peer reviewer to fulfill his or her role in the verification in an ethical, objective and independent manner, and, without limitation, includes the following:

- (a) payment for verification is linked to whether the verification statement includes the opinions referred to in section 31 (1) (a) and (2) [*requirements of verification statement*] both as those provisions apply under section 31 to

reporting operations and under section 38 [*requirements of verification statement*] to regulated operations;

- (b) the verifier, verification body, lead verifier, independent peer reviewer or related persons have a direct or indirect financial interest in the reporting operation;
- (c) the verifier, verification body, lead verifier or independent peer reviewer has designed components of a reporting operation's
 - (i) greenhouse gas monitoring system,
 - (ii) greenhouse gas inventory,
 - (iii) greenhouse gas reporting system, or
 - (iv) data management or information systems on which the systems or inventory described in subparagraphs (i) to (iii) rely;
- (d) the verifier, lead verifier or independent peer reviewer has a familiarity or relationship with the reporting operation or its staff that decreases appropriate reliance on objective evidence;
- (e) the verifier, verification body, lead verifier or independent peer reviewer has a perception of being intimidated or coerced;

“verifier” means an individual employed or contracted by a verification body, or by a subcontractor of a verification body, for the purpose of conducting a verification.

[am. B.C. Reg. 294/2020, s. 5.]

Verification bodies

- 26**
- (1) A person is qualified as a verification body if the person is accredited as a verification body by, and is in good standing with, a member of the International Accreditation Forum, in accordance with ISO 14065 through a program developed under ISO 17011.
 - (2) A person is not qualified to act as a verification body in relation to an emission report or a compliance report of an industrial operation if the person has performed verifications of emission reports or compliance reports for the industrial operation in 6 of the 9 most recent calendar years.
 - (3) The director may refuse to accept a verification statement if
 - (a) the verification body is under investigation by the member of the International Accreditation Forum that accredited the verification body, or
 - (b) the director believes on reasonable grounds that verifications performed by the verification body do not comply with this regulation or the standards of the member of the International Accreditation Forum that accredited the verification body.

- (4) A verification body that is under investigation by the member of the International Accreditation Forum that accredited it must immediately give notice of the investigation to the director and the operator of any industrial operation
 - (a) in respect of which a verification of an emission report or compliance report is in progress, or
 - (b) who requests that the verification body perform a verification.

Division 2 – Verification in Relation to Emission Reports of Reporting Operations

Application of Division 2

- 27** (1) This Division applies to a reporting operation that is not a regulated operation in respect of any emission report submitted under section 3 [*emission reports*] of the Act for a reporting period in which the reporting operation has attributable emissions greater than or equal to 25 000 tonnes of carbon dioxide equivalent, not including reporting-only emissions.
- (2) Subject to subsection (3), this Division continues to apply to a reporting operation described in subsection (1), in respect of any emission report submitted under section 3 of the Act, for the 3 consecutive reporting periods following a reporting period referred to in subsection (1).
- (3) Nothing in this Division requires the operator of an industrial operation to verify emissions that occur in a reporting period following a reporting period during which that operation ceased to be a reporting operation under section 9 (1) (a) or (b) [*emissions below threshold*].

Requirement for verification of emission reports

- 28** (1) Subject to this section, an emission report of a reporting operation to which this Division applies that is submitted under section 3 (1) [*emission reports*] of the Act must include a verification statement.
- (2) Information required under section 14 (3) (g) [*content of emission reports*] need not be verified in a verification statement under this Division.
- (3) For the reporting period ending December 31, 2020 or earlier, an operator may provide verification statements in respect of emission reports of a reporting operation to which this Division applies for 2 consecutive reporting periods on the date the emission report for the second reporting period is due if
 - (a) since the reporting period for the most recently submitted emission report that was verified in accordance with this regulation,
 - (i) there have been no significant changes to processes or activities carried out at a facility that is all or part of the operation, and
 - (ii) there have been no significant physical changes to a facility that is all or part of the operation, and

- (b) either
 - (i) on the due date for each of the 2 most recently submitted emission reports, the operator provided a verification statement that was positive and without qualifications in respect of the applicable emission report, or
 - (ii) subparagraph (i) applied to the operator in relation to the operator's emission report for a previous reporting period, the operator submitted emission reports, and verification statements of those emission reports, in accordance with this regulation, for each subsequent reporting period, and those verification statements were positive and without qualifications.
- (4) An emission report submitted under subsection (3) without a verification statement must include a statement signed and dated by the operation representative certifying that the conditions of subsection (3) have been met.

[am. B.C. Reg. 294/2020, s. 6.]

Requirement for verification of supplementary emission reports

- 29**
- (1) A supplementary emission report submitted under section 3 (3) of the Act that corrects inaccuracies in or omissions from an emission report of a reporting operation to which this Division applies, and for which a verification statement was required under section 28 or this section, must be accompanied by a verification statement if the difference between the following exceeds 5% of the total emissions attributable to the reporting operation for the reporting period, as reported in the emission report referred to in paragraph (a):
 - (a) the total emissions attributable to the reporting operation for the reporting period as reported in the most recent emission report for that reporting period for which a verification statement was required;
 - (b) the total emissions attributable to the reporting operation for that reporting period as reported in the revised report referred to in section 18 (1) (a) *[supplementary emission reports]*.
 - (2) A supplementary emission report submitted under section 3 (3) of the Act of a reporting operation to which this Division applies must be accompanied by a verification statement if
 - (a) the most recent emission report submitted for the reporting period to which the supplementary report relates has not been verified in accordance with section 35 *[requirement for verification of reports]* of this regulation, and
 - (b) the total emissions attributable to the reporting operation during that reporting period, as reported in the supplementary report, are greater than or equal to 25 000 tonnes of carbon dioxide equivalent, not including carbon dioxide from biomass listed in Schedule C.

- (3) Subject to subsection (4), a verification statement required by subsection (1) may be limited to verification of the corrections contained in the supplementary report.
- (4) Information required under section 14 (3) (g) [*content of emission reports*] need not be verified in a verification statement under this Division.

Verification of emission reports

- 30** (0.1) In this section, “**site visit**” means a site visit required under subsection (2) (d).
- (1) The verification process used to prepare a verification statement for an emission report of a reporting operation to which this Division applies must comply with the requirements of subsection (2), ISO 14064-3 and IAF MD4.
 - (2) A verification process referred to in subsection (1) must include the following:
 - (a) the verification body’s review of records relevant to the verification;
 - (b) the verification body’s assessment of the sources and magnitude of potential errors, omissions and misrepresentations for the purposes of designing an appropriate verification plan;
 - (c) preparation of a verification plan by the verification body, including a sampling plan;
 - (d) one or more site visits, as described in subsection (3), conducted by the verification body;
 - (e) application by the verification body of verification procedures at a reasonable level of assurance;
 - (f) the verification body’s evaluation of whether the emission report and the methodologies used to quantify emissions are consistent with the requirements of this regulation;
 - (g) the verification body’s assessment of the materiality of any errors, omissions or misrepresentations identified.
 - (3) A site visit must be conducted as follows:
 - (a) subject to subsections (4) to (6), a site visit must be conducted
 - (i) in person, or
 - (ii) virtually;
 - (b) for a single facility operation, a site visit must be made to the facility;
 - (c) for a linear facilities operation,
 - (i) at least one site visit must be made to each individual facility within a reporting operation where emissions are greater than or equal to 25 000 tonnes of carbon dioxide equivalent, and
 - (ii) additional site visits must be made to sources within the operation if necessary to provide a reasonable level of assurance that the emission report is materially correct;

- (d) for single facility operations and linear facilities operations, at least one site visit must be made to the head office, regional office or other location of central data management, if different from the facilities visited under paragraph (b) or (c).
- (4) A site visit may be conducted virtually only if all of the following apply:
 - (a) all site visits by the verification body to the reporting operation for one of the 2 immediately preceding reporting periods were conducted in person;
 - (b) the verification body determines that, since the most recent site visit to the reporting operation,
 - (i) there have been no significant changes to processes or activities carried out at a facility that is all or part of the operation, and
 - (ii) there have been no significant physical changes to a facility that is all or part of the operation;
 - (c) the verification body determines that the process flow diagram required by section 14 (2) (d) (iv) or (e), as applicable, is accurate and reliable for the purposes of the verification.
- (5) A site visit may not be carried out virtually if the verification body determines that an in person site visit is necessary to provide a reasonable level of assurance that the emission report is materially correct.
- (6) The director may require that a site visit be conducted in person if the director considers that
 - (a) an emission report previously submitted by the reporting operation was not prepared in accordance with this regulation,
 - (b) emissions reported in an emission report previously submitted by the reporting operation were not quantified in accordance with this regulation,
 - (c) a verification previously performed by the verification body did not comply with
 - (i) this regulation, or
 - (ii) the standards of the member of the International Accreditation Forum that accredited the verification body, or
 - (d) it is otherwise necessary for the site visit to be conducted in person.

[am. B.C. Regs. 74/2020, s. 3; 294/2020, s. 7.]

Requirements of verification statement

- 31** (1) Subject to sections 28 (2) [*requirement for verification of emission reports*] and 29 (3) and (4) [*requirement for verification of supplementary emission reports*], a verification statement under this Division must include
- (a) a statement, based on the process and procedures used by the verification body, that it is the opinion of the verification body that

- (i) the assertions in the emission report are materially correct and are a fair and accurate representation of the reporting operation's total attributable emissions for the reporting period, and
 - (ii) the emission report was prepared and the emissions reported in it quantified in accordance with this regulation,
 - (b) identification of the following:
 - (i) information in the emission report that was not reported or quantified in accordance with this regulation but was corrected during the verification process;
 - (ii) information in the emission report that was not reported or quantified in accordance with this regulation and was not corrected during the verification process;
 - (iii) the materiality of any errors, omissions or misstatements in the emission report, and
 - (c) the information, if any, required by the director.
- (2) A verification body must not provide a verification statement under this Division unless it is the opinion of the verification body that the verification statement contains as few qualifications as possible.
- (3) For the purposes of subsection (2), the operator of a reporting operation must
- (a) exercise due diligence, including due diligence in respect of the matters referred to in section 42 [*processes, documents and records*], in order to minimize the potential for qualifications,
 - (b) provide a verification body retained by the operator with full and timely access to all records relevant to the verification, and
 - (c) if necessary and consistent with this regulation, make such revisions to emission reports as are needed to minimize or eliminate qualifications.
- (4) A verification statement must be submitted in the form and manner, if any, specified by the director.
- (5) For certainty, nothing in this regulation requires a verification body to express the opinion referred to in subsection (1) (a) (i) and (ii) or to exclude appropriate qualifications in a verification statement.

[am. B.C. Reg. 294/2020, s. 8.]

Deemed errors, omissions and misrepresentations

- 32** For the purposes of section 31, whether or not consistent with an assessment under section 30 (2) (g), an emission report of a reporting operation to which this Division applies is deemed to have material errors, omissions or misrepresentations if
- (a) the individual or aggregate effects of one or more errors, omissions or misrepresentations related to the emission report make it probable that the judgment of a reasonable person, having knowledge of the business and greenhouse gas accounting, evaluating an assertion required to be in the

report, would have been changed or influenced by the error, omission or misrepresentation, or

- (b) based on the verification, the verification body concludes that total reported emissions, not including reporting-only emissions, attributable to the reporting operation during the reporting period are less than 95% accurate using the following equation:

$$PA = 100 - \left[\left(\frac{SOU}{TRE} \right) \times 100 \right]$$

where

- PA = percent accuracy;
- SOU = the net result of summing overstatements and understatements resulting from errors, omissions and misrepresentations related to attributable emissions other than reporting-only emissions;
- TRE = total reported emissions, not including reporting-only emissions.

Contents of verification statement

- 33** (1) In this section, “**conflict of interest report**” means a report, prepared by a verification body for the purpose of documenting compliance with section 41 [*conflict of interest*], that includes
- (a) an assessment of threats to independence,
 - (b) strategies for mitigating threats to independence, and
 - (c) a report on the implementation of the strategies referred to in paragraph (b).
- (2) In addition to the requirements of section 31 [*requirements of verification statement*], a verification statement in relation to an emission report of a reporting operation to which this Division applies must include the following information:
- (a) the name and business address of the verification body;
 - (b) the name, business email address and business telephone number of the lead verifier;
 - (c) the name, business email address and business telephone number of the verifiers who assisted the lead verifier in performing the verification;
 - (d) with respect to the reporting operation, the information referred to in section 14 (2) (a) to (e), (h) and (l) [*content of emission reports*];
 - (d.1) with respect to a linear facilities operation, identification of each individual facility of the reporting operation that has attributable emissions in the reporting period that are

- (i) greater than or equal to 10 000 tonnes of carbon dioxide equivalent, not including carbon dioxide produced from biomass listed in Schedule C,
 - (ii) greater than or equal to 1 000 tonnes and less than 10 000 tonnes of carbon dioxide equivalent, not including carbon dioxide produced from biomass listed in Schedule C, or
 - (iii) less than 1 000 tonnes of carbon dioxide equivalent, not including carbon dioxide produced from biomass listed in Schedule C;
- (e) the date the verification statement was completed;
- (f) the scope of the verification statement, including whether it relates to all the matters required to be verified under sections 28 [*requirement for verification of emission reports*] and 29 [*requirement for verification of supplementary emission reports*];
- (g) the amount referred to in section 14 (3) (a), with subtotals setting out the total amounts of
 - (i) carbon dioxide from non-biomass,
 - (ii) carbon dioxide from biomass listed in Schedule C, and
 - (iii) carbon dioxide from biomass not listed in Schedule C;
- (h) the name of the member of the International Accreditation Forum by which the verification body is accredited and any associated identification numbers, accompanied by the affirmation of the International Accreditation Forum that the accreditation status is in good standing;
- (i) a summary of the work the verification body performed as part of the verification, including a description of
 - (i) the verification procedures used to test the data included in the emission report prepared by the reporting operation, and
 - (ii) additional information, not included in the emission report, that was directly or indirectly relied on by the verification body in the course of conducting the verification;
- (j) identification of each site visit made in the verification and the date the site visit was conducted;
- (j.1) if a site visit was conducted virtually, identification of
 - (i) the technology used to carry out the site visit virtually,
 - (ii) any risks identified in accordance with IAF MD4, and
 - (iii) the mitigation strategies used to address the risks referred to in subparagraph (ii);
- (k) a signed declaration by the lead verifier on behalf of the verification body that
 - (i) the lead verifier represents an accredited verification body,

- (ii) the evidence obtained during the verification is sufficient and appropriate to support the verification opinion,
- (iii) the verification statement is true, accurate and complete, and
- (iv) the verification work documented in the statement was performed in accordance with this regulation;
- (l) a signed declaration from an independent peer reviewer that
 - (i) the independent peer reviewer was not involved in the verification documented in the verification statement, other than by providing an independent peer review, and
 - (ii) the verification used to produce the verification statement was appropriate;
- (m) a conflict of interest report.

[am. B.C. Reg. 294/2020, s. 9.]

Division 3 – Verification in Relation to Emission Reports and Compliance Reports of Regulated Operations

Application of Division 3

- 34** This Division applies in relation to the emission reports and compliance reports of regulated operations.

Requirement for verification of reports

- 35** (1) Subject to subsection (2), an emission report submitted under section 3 (1) [*emission reports*] of the Act, and a compliance report submitted under section 7 (1) [*compliance reports*] of the Act, for a regulated operation must include a verification statement.
- (2) Information required under section 14 (3) (g) [*content of emission reports*] need not be verified in a verification statement under this Division.

Requirement for verification of supplementary reports

- 36** (1) Subject to subsections (4) and (5), a supplementary emission report submitted under section 3 (3) of the Act, and a supplementary compliance report submitted under section 7 (3) of the Act, by a regulated operation must include a verification statement in accordance with this Division.
- (2) A verification statement required by subsection (1) may be limited to a verification of the corrections contained in a supplementary report referred to in subsection (1).
- (3) Information required under section 14 (3) (g) [*content of emission reports*] need not be verified in a verification statement under this Division.
- (4) A supplementary emission report need not include a verification statement if

- (a) the corrections referred to in subsection (2) are in relation to the total emissions reported under section 14 (3) (a), (4) (a) or (6) (a) for a regulated operation, and
 - (b) the difference between the amount of emissions most recently reported and verified under that section for a reporting period and the amount reported and verified in the supplementary emission report for the reporting period is less than 250 tonnes of carbon dioxide equivalent.
- (5) A supplementary compliance report need not include a verification statement if
- (a) the corrections referred to in subsection (2) are in relation to the total emissions reported under section 23 (1) (e) [*content of compliance reports*], and
 - (b) the difference between the amount of emissions most recently reported under that section for a compliance period and the amount reported in the supplementary compliance report for the compliance period is less than 250 tonnes of carbon dioxide equivalent.

Verification of reports

- 37** Section 30 [*verification of emission reports*] applies in relation to
- (a) an emission report of a regulated operation, and
 - (b) a compliance report, as if the compliance report were an emission report, of a regulated operation.

Requirements of verification statement

- 38** (1) Section 31 [*requirements of verification statement*] applies in relation to
- (a) an emission report of a regulated operation, and
 - (b) a compliance report, as if the compliance report were an emission report, of a regulated operation.
- (2) In addition to the matters under section 31, a verification statement in relation to a compliance report for an LNG operation must include a statement, based on the process and procedures used by the verification body, that it is the opinion of the verification body that the assertions in the compliance report are materially correct and are a fair and accurate representation of the matters set out in section 23 (1) (d) to (h) and (2) [*content of compliance reports*] in relation to the LNG operation for the compliance period.

Contents of verification statement

- 39** (1) Section 33 [*contents of verification statement*] applies to a verification statement in relation to an emission report of a regulated operation to which this Division applies.

- (2) Section 33 (1) and (2) (a) to (e) and (h) to (m) applies to a verification statement in relation to a compliance report of a regulated operation to which this Division applies.
- (3) A verification statement in relation to a compliance report must include the following:
 - (a) the scope of the verification statement, including whether it relates to all the matters required to be verified under sections 35 [*requirement for verification of reports*] and 36 [*requirement for verification of supplementary reports*];
 - (b) the amounts and other information referred to in section 23 (1) (d) to (h) and (2) [*content of compliance reports*].

Transition – new LNG operations

- 40** Despite sections 27 [*application of Division 2*] and 34 [*application of Division 3*], if a reporting operation becomes an LNG operation part way through a compliance period, Division 2 [*Verification in Relation to Emission Reports of Reporting Operations*] applies in relation to emissions attributable to the reporting operation before the date the first LNG is produced.

Division 4 – Conflicts of Interest

Conflict of interest

- 41** (1) Subject to subsection (2), a verifier, verification body, lead verifier or independent peer reviewer must, before performing a verification, ensure that it is free of or has in place procedures to mitigate any potential threat to independence in relation to the verification.
- (2) A verification body that is not free of any potential threat to independence in relation to a verification may verify the emission report or compliance report if, before making the verification, it establishes and documents procedures for mitigating any threat to independence, and during the verification process follows those procedures, such that a reasonable person would conclude that the potential for the threat to independence is insignificant.
- (3) Before providing a verification statement under section 31 [*requirements of verification statement*] or 38 [*requirements of verification statement*], a verification body must prepare a report that
- (a) includes
 - (i) a description of an assessment of threats to independence in relation to the project report,
 - (ii) if applicable, procedures for mitigating threats to independence, and
 - (iii) if applicable, a report on implementation of the procedures referred to in subparagraph (ii), and

- (b) affirms that the verification body avoided any actual or potential conflicts of interest with the operator of the reporting operation or regulated operation.
- (4) A verification body that provides a verification statement must provide the report under subsection (3) with the verification statement.

PART 6 – GENERAL

Processes, documents and records

- 42** (1) The operator of a reporting operation must establish processes and procedures and maintain records that are designed to
- (a) allow an inspector or a verification body to determine that emission reports are materially correct and are a fair and accurate representation of the total emissions attributable to the reporting operation during each reporting period,
 - (b) permit preparation of emission reports or supplementary emission reports in accordance with this regulation,
 - (c) prevent or provide timely detection of errors, omissions and misrepresentations, and
 - (d) in respect of records, accurately and fairly reflect the emissions attributable to the reporting operation.
- (2) In addition to the matters under subsection (1), the operator of an LNG operation must establish processes and procedures and maintain records that are designed to
- (a) allow an inspector or a verification body to determine that compliance reports are materially correct and are a fair and accurate representation of the matters set out in section 23 (1) (d) and (e) and (2) [*content of compliance reports*],
 - (b) permit preparation of compliance reports or supplementary compliance reports in accordance with this regulation, and
 - (c) in respect of records, accurately and fairly reflect the matters referred to in paragraph (a).

Record retention

- 43** (1) The operator of a reporting operation must retain all records related to an emission report or a compliance report for a period of not less than 7 years after the date the emission report or compliance report is submitted to the director, including, but not limited to, the following:
- (a) all records used to quantify emissions required to be reported under section 14 (3) (a), (b), (c) or (d) [*content of emission reports*] or supporting other information reported under section 14 (3) (e), including monthly fuel

- purchase records, fuel meter output, continuous emissions monitoring system output, invoices and other activity data;
 - (b) records of any calculations, methods and instrumentation used to quantify emissions;
 - (c) records of all emission factors used to quantify emissions;
 - (d) all records submitted to the director under this regulation, including the emission report or compliance report;
 - (e) all records related to any calculations and methods used to substitute for data that has been lost or is missing;
 - (f) names, job titles and contact information of the operation representative, the person primarily responsible for preparing and submitting each emission report and compliance report and other facility personnel involved in quantifying emissions or in quality assurance;
 - (g) records indicating which tasks were performed by each individual referred to in paragraph (f);
 - (h) a log that must be prepared for each reporting period and compliance period documenting any changes in calculations, methods and instrumentation used to quantify
 - (i) emissions, and
 - (ii) in the case of an LNG operation, the matters set out in section 23 (1) (d) and (e) and (2) (a) and (b);
 - (i) documentation respecting any revisions and reasons for those revisions to an emission report or a compliance report;
 - (j) all records related to the verification process for the emission report or compliance report;
 - (k) all records referred to in section 42;
 - (l) in relation to an electricity import operation, NERC E-tags, power contracts, settlements data and all other information needed to confirm the transactions and emissions;
 - (m) in relation to an LNG operation,
 - (i) all records relating to the matters set out in section 23 (1) (d) and (e) and (2) [*content of compliance reports*], and
 - (ii) records of any calculations and methods used to quantify LNG in relation to matters referred to in subparagraph (i).
- (2) In addition to the requirements of subsection (1), if an operator uses a direct measurement methodology to quantify emissions, the operator must retain, in paper or electronic form, all records related to that methodology for a period of not less than 7 years from the date the emission report or compliance report is submitted to the director, including, but not limited to, the following:
- (a) a list of all data sources monitored;

- (b) a detailed technical description of the direct measurement system;
 - (c) raw and aggregated data from the direct measurement system;
 - (d) a log book that must be prepared of all system downtimes, calibrations, servicing and maintenance of the direct measurement system;
 - (e) documentation of any changes in the direct measurement system that occurred during the reporting period.
- (3) The documents and records referred to in subsections (1) and (2) must be sufficient to allow for the verification of an emission report and a compliance report.
- (4) The operator must, within 10 business days of a request by the director, provide to the director any documents and records referred to in subsections (1) and (2).
- (5) This section applies to a person described as the last operator of a reporting operation in section 12 (6) *[duty to collect data and quantify emissions for emission reports]* or of a regulated operation in section 22 (7) *[duties in relation to compliance reports]* as if that person were an operator of a reporting operation for the reporting period or of a regulated operation for the compliance period, as applicable.

Publication of information and requests for confidentiality

- 44** (1) For the purposes of section 42 (3) *[confidentiality]* of the Act, the greenhouse gas types set out in column 4 of Table 1 or Table 2 of Schedule A that are from a Schedule B category are prescribed as categories of sources.
- (2) The director may publish, in relation to a reporting operation or a facility referred to in section 14 (4) (a) *[content of emission reports]*,
- (a) information referred to in section 14 (2) (a) to (d) and (f) to (h),
 - (b) information referred to in section 42 (3) (a) of the Act,
 - (c) for the purpose of publishing information on emissions from a reporting operation, which information is comparable to information published by Environment Canada or other jurisdictions participating in the Western Climate Initiative, total emissions referred to in paragraph (b) excluding emissions associated with activities or source types that are not included in emissions totals published by Environment Canada or the other jurisdictions,
 - (d) emissions from each prescribed category of source at each facility of a linear facilities operation, and
 - (e) the following information related to verification of the information referred to in paragraphs (a) to (d):
 - (i) whether the operation complied with sections 42 and 43 in relation to the information;
 - (ii) whether a verification statement has been received by the director;

- (iii) whether the verification statement includes the opinions referred to in section 31 (1) (a) and (2) [*requirements of verification statement*];
 - (iv) any qualifications in the verification statement;
 - (v) information referred to in section 33 (2) (a), (e), (f), (h), (k) and (l) [*contents of verification statement*].
- (3) The director may publish, in relation to a regulated operation, in addition to the information referred to in subsection (2), the following information:
 - (a) information respecting the matters referred to in section 23 (1) (b) to (h), (2) and (3) [*content of compliance reports*];
 - (b) information referred to in section 39 (3) [*contents of verification statement*];
 - (c) whether the operation complied with sections 42 and 43 in relation to the information;
 - (d) whether a verification statement has been received by the director;
 - (e) whether the verification statement includes the opinions referred to in section 31 (1) (a) and (2) [*requirements of verification statement*] as those subsections apply under section 38 [*requirements of verification statement*];
 - (f) any qualifications in the verification statement.
- (4) An operator may include within an emission report
 - (a) a claim that disclosure of the information referred to in subsection (2) (a) to (d) would be prohibited under section 21 (1) [*disclosure harmful to business interests of a third party*] of the *Freedom of Information and Protection of Privacy Act* if a request for the information were received under that Act, and
 - (b) a request that the information be kept confidential.
- (5) A claim under subsection (4) must identify
 - (a) the specific information for which the operator requests confidentiality,
 - (b) an explanation of
 - (i) how publication of the information would reveal information referred to in section 21 (1) (a) of the *Freedom of Information and Protection of Privacy Act*, and
 - (ii) how publication of the information could reasonably be expected to cause the effects referred to in section 21 (1) (c) of the *Freedom of Information and Protection of Privacy Act*, and
 - (c) if applicable, an assessment of whether aggregating information for which confidentiality is requested with other emissions information in relation to the operation would avoid
 - (i) revealing the information referred to in paragraph (b) (i), or

(ii) causing the effect referred to in paragraph (b) (ii).

(6) The director may publish information for which the operator has made a claim and a request under subsection (4).

[am. B.C. Reg. 294/2020, s. 10.]

Disclosure of information in relation to *Carbon Tax Act*

44.1 For the purposes of section 42 (4) (a) of the Act, the *Carbon Tax Act* and the regulations under that Act are prescribed.

[en. B.C. Reg. 231/2019, App. 1, s. 3.]

Transition

45 (1) In this section:

“**former Act**” means the *Greenhouse Gas Reduction (Cap and Trade) Act*;

“**former regulation**” means the Reporting Regulation, B.C. Reg. 272/2009.

(2) This regulation applies to an industrial operation that was a reporting operation under the former Act as if the industrial operation were a reporting operation under the Act and, for that purpose,

(a) a reference in this regulation to an emission report or verification statement in relation to a reporting operation includes an emission report or verification statement provided under the former Act in relation to the reporting operation, and

(b) a reference in this regulation to a reporting period includes reporting periods under the former Act.

(3) Despite the repeal of the former Act and the former regulation, the former Act, as it read immediately before its repeal, applies in relation to an industrial operation that under the former Act was a reporting operation for the 2015 reporting period and, for the purpose of reporting under section 4 of the former Act for that reporting period, the former regulation, as it read immediately before its repeal, applies.

SCHEDULE A

Definitions for Schedules

1 In the Schedules:

“**aluminum or alumina production**” includes

(a) smelting of aluminum from alumina,

(b) production of pre-baked anodes for use in aluminum smelting,

(c) calcination of petroleum coke for use in aluminum smelting, and

(d) production of alumina from bauxite ore;

“**copper or nickel smelting**” includes

- (a) primary production through extraction of elemental copper or nickel from ores, and
 - (b) secondary production, including recovery of copper and nickel or alloys from scrap, recycled metal or dross, and production of copper or nickel and alloys;
- “crude oil battery”** means an arrangement of equipment grouped together in close proximity that is used to store, separate and measure crude oil that is received through pipelines from one or more crude oil wells;
- “custody transfer point”** means the physical point along a pipeline where control or ownership of crude oil or marketable natural gas transfers from one person to another;
- “electrical equipment”** means any substation, switch, transformer or other item containing sulphur hexafluoride that is associated with the generation, conversion, transmission, distribution or use of electricity;
- “electricity generation”** means production of electricity or electricity and heat at a stationary device;
- “electronics manufacturing”** means the manufacturing of electronic devices or semiconductors;
- “ferroalloy production”** means production of alloys consisting of iron and other elements, compounds or additives;
- “flaring emissions”** means emissions from the combustion of a gas or liquid for a purpose other than producing energy or reducing volumes of waste, including from combustion of waste petroleum, hazardous emission prevention systems, well testing, natural gas gathering systems, natural gas processing plants, crude oil production and pipeline operations;
- “fugitive emissions”** means the unintended or incidental emissions of greenhouse gases from the transmission, processing, storage, use or transportation of fossil fuels, greenhouse gases or other;
- “general stationary combustion”** means the combustion of fuel or waste in a boiler, combustion turbine, stationary engine, kiln, heater, incinerator, furnace, mobile crude oil compressor, or natural gas drilling rig while being used at a well site, or any other stationary device using combustion
- (a) to produce steam or heat or other forms of energy, or
 - (b) to reduce volumes of waste,
- but does not include
- (c) the combustion of fuel to produce electricity,
 - (d) refinery fuel gas combustion,
 - (e) combustion by construction-related equipment temporarily used at a construction site,
 - (f) combustion in generators used for emergency purposes only, or

(g) emergency flaring;

“glass manufacturing” means the manufacturing of container, flat, fibre or specialty glass by melting a mixture of carbonate minerals;

“hydrofluorocarbons” means greenhouse gases consisting of hydrogen, fluorine and carbon;

“hydrogen production” means production of hydrogen from hydrocarbon feedstock;

“industrial process emissions” means emissions from an industrial process that involves chemical or physical reactions other than combustion;

“industrial wastewater processing” means the processing of wastewater from an industrial facility other than an oil refinery, but does not include the processing of wastewater from a sanitary sewer system operated by or for a municipality;

“lead production” includes

- (a) primary production through extraction of elemental lead from ores and concentrates, and
- (b) secondary production, including recovery of lead or lead alloys from scrap, recycled metal or dross, and production of lead and lead alloys;

“LNG activities” means activities related to

- (a) the processing of natural gas for the production of LNG,
- (b) the production of LNG, and
- (c) the storage and loading of LNG,

including, without limitation, activities described in paragraphs (a) to (c) of the definition of “natural gas processing plant” and other activities that occur at an LNG operation;

“magnesium production” includes

- (a) primary production of magnesium metal from dolomite or magnesite,
- (b) secondary production, including recovery and recycling of magnesium, and
- (c) use of molten magnesium in alloying, casting, drawing, extruding, forming or rolling operations;

“marketable natural gas” means natural gas that

- (a) consists of at least 90% methane, and
- (b) meets the pipeline operator’s gas quality specifications for transport;

“natural gas battery” means an arrangement of equipment grouped together in close proximity that is used to store, separate, compress, dehydrate and measure natural gas that is received from one or more natural gas wells prior to delivery to a custody transfer point or to an operation that carries out natural gas gathering;

“natural gas distribution” means the use of one or more pipelines to transport marketable natural gas from an operation that carries out natural gas trans-

mission to consumers of marketable natural gas, but does not include natural gas storage or transmission;

“natural gas liquid” means liquid hydrocarbons, other than methane, extracted from natural gas;

“natural gas processing plant” means a plant in which

- (a) natural gas liquids are extracted from natural gas,
- (b) natural gas liquids are fractionated to natural gas products, or
- (c) contaminants such as carbon dioxide, sulphur compounds, nitrogen, helium and water are removed,

and includes a natural gas battery and a natural gas straddle plant;

“natural gas storage” means storage of marketable natural gas

- (a) in an underground location in a depleted natural gas reservoir, an aquifer or a salt cavern, or
- (b) in liquefied form,

but does not include storage associated with oil and gas extraction and gas processing activities;

“natural gas straddle plant” means a plant located near the beginning of a natural gas transmission pipeline, or between natural gas transmission pipelines, in which ethane, natural gas liquids and other substances are extracted from natural gas;

“natural gas transmission” means the use of one or more pipelines, including the use of any pumping or other equipment, to transport marketable natural gas from a natural gas processing plant or marketable natural gas gathering pipeline to an operation that carries out natural gas distribution or another natural gas transmission operation;

“nitric acid manufacturing” means manufacturing of nitric acid from ammonia;

“oil and gas extraction and gas processing activities” means activities that occur at

- (a) crude oil wells, crude oil batteries and associated pipelines, storage facilities and pumping stations, which activities have the overall purpose of extracting crude oil and delivering it to a custody transfer point,
- (b) natural gas wells, natural gas batteries, natural gas gathering pipelines, natural gas processing plants and the sites of associated compressing stations, pipeline heating, dehydrators and storage facilities, which activities have the overall purpose of producing natural gas and delivering marketable natural gas to natural gas transmission pipelines, or
- (c) exploration and injection wells;

“oil transmission” means the use of one or more pipelines to

- (a) transport oil from a crude oil battery to a refinery or terminal or from custody transfer points between those facilities, or

(b) transport refined petroleum products from a refinery to a terminal or from custody transfer points between those facilities,

and includes terminals and pump stations that are controlled or directed by the operator of the pipeline;

“perfluorocarbons” means the greenhouse gases consisting of carbon and fluorine;

“petrochemical production” means production of organic chemicals derived primarily from natural gas, crude oil or refined petroleum products;

“petroleum refining” means production of gasoline, aromatics, kerosene, distillate fuel oils, residual fuel oils, lubricants, asphalt or other products through distillation of petroleum or through redistillation, cracking, rearrangement or reforming of unfinished petroleum derivatives;

“pulp and paper production” means production of pulp, paper, paperboard, uncoated mechanical paper or any other paper product;

“refinery fuel gas combustion” means combustion, for the purpose of producing steam, heat or other form of energy production, other than electricity, of a gaseous hydrocarbon generated at a petroleum refinery as a by-product of the refining of petroleum or petroleum products;

“terminal” means a facility that receives crude oil, synthetic crude oil, bitumen diluted with hydrocarbon liquid, liquefied petroleum gas, heating oil, gasoline or any refined petroleum products by pipeline for storage and subsequent transportation or distribution;

“venting emissions” means controlled or intended emissions that occur due to the design of equipment, or due to pressure beyond the capacity of manufacturing or processing equipment, and includes emissions from

(a) releases of casing gas, a gas associated with a liquid, solution gas, treater, stabilizer or dehydrator off-gas or blanket gas,

(b) releases from pneumatic devices that use natural gas as a driver,

(c) releases from compressor start-ups, pipelines and other blowdowns, and

(d) releases from metering and regulation station control loops,

but does not include

(e) emissions from combustion,

(f) industrial process emissions, or

(g) fugitive emissions;

“well” means a hole made or being made to obtain natural gas or crude oil and includes exploration, injection and production wells;

“zinc production” includes

(a) primary production through extraction of elemental zinc from ore, and

(b) secondary zinc production, including recovery of zinc or zinc alloys from scrap, recycled metal or dross, and production of zinc and zinc alloys.

GREENHOUSE GAS EMISSION REPORTING REGULATION

Schedule A

Table 1

Column 1	Column 2	Column 3	Column 4	Column 5
Item	Activity	Source Type	Greenhouse Gas Type	Relevant Requirements
1	General stationary combustion excluding general stationary combustion referred to in column 2 of item 1 of Table 2	(a) General stationary combustion of fuel or waste with production of useful energy	Carbon dioxide from non-biomass Carbon dioxide from biomass listed in Schedule C Methane Nitrous oxide	WCI.020 ¹
		(b) General stationary combustion of waste without production of useful energy	Carbon dioxide from non-biomass Carbon dioxide from biomass listed in Schedule C Carbon dioxide from biomass not listed in Schedule C Methane Nitrous oxide	
2	Fuel combustion by mobile equipment at a facility that carries out activities referred to in this column of items 1 and 3 to 27 in this Table	Fuel combustion by mobile equipment that is part of the facility	Carbon dioxide from non-biomass Carbon dioxide from biomass listed in Schedule C Carbon dioxide from biomass not listed in Schedule C Methane Nitrous oxide	WCI.280

Column 1	Column 2	Column 3	Column 4	Column 5
Item	Activity	Source Type	Greenhouse Gas Type	Relevant Requirements
3	Aluminum or alumina production	(a) Anode consumption in electrolysis cells, anode and cathode baking or green coke calcination	Carbon dioxide from non-biomass	WCI.070
		(b) Anode effects	Perfluorocarbons	
		(c) Cover gas from electrolysis cells	Sulphur hexafluoride	
4	Ammonia production	Steam reformation or gasification of a hydrocarbon during ammonia production	Carbon dioxide from non-biomass	WCI.080
5	Cement production	Calcination of limestone, shale, sand, slag or other raw materials used to produce clinker, as well as the oxidization of organic carbon in the raw material	Carbon dioxide from non-biomass	WCI.090
6	Underground coal mining	Coal when broken or exposed to the atmosphere during mining	Carbon dioxide from non-biomass Methane	WCI.250
7	Coal storage at facilities that combust coal	Stored coal piles	Methane	WCI.100

GREENHOUSE GAS EMISSION REPORTING REGULATION

Schedule A

Column 1	Column 2	Column 3	Column 4	Column 5
Item	Activity	Source Type	Greenhouse Gas Type	Relevant Requirements
8	Copper or nickel smelting or refining	Removal of impurities using carbonate flux reagents, the use of reducing agents, the use of material (e.g. coke) for slag cleaning, and the consumption of graphite or carbon electrodes during copper or nickel smelting or refining	Carbon dioxide from non-biomass	WCI.260
9	Electricity generation	(a) Fuel combustion for electricity generation	Carbon dioxide from non-biomass Carbon dioxide from biomass listed in Schedule C Carbon dioxide from biomass not listed in Schedule C Methane Nitrous oxide	WCI.040 for source types set out in paragraphs (a) to (d) WCI.230 for source types set out in paragraph (e)
		(b) Acid gas scrubbers and acid gas reagents	Carbon dioxide from non-biomass	
		(c) Cooling units	Hydrofluorocarbons	
		(d) Geothermal geyser steam or fluids	Carbon dioxide from non-biomass	

Column 1	Column 2	Column 3	Column 4	Column 5
Item	Activity	Source Type	Greenhouse Gas Type	Relevant Requirements
		(e) Installation, maintenance, operation and decommissioning of electrical equipment	Sulphur hexafluoride	
10	Electronics manufacturing	Electronics manufacturing, including the cleaning of chemical vapour deposition chambers and plasma/dry etching processes	Hydrofluorocarbons Sulphur hexafluoride Perfluorocarbons	WCI.110
11	Ferroalloy production	Removal of impurities using carbonate flux reagents, the use of reducing agents, the use of material (e.g. coke) for slag cleaning, and the consumption of graphite or carbon electrodes during ferroalloy production	Carbon dioxide from non-biomass	WCI.270
12	Glass manufacturing	Calcination of carbonate materials	Carbon dioxide from non-biomass	WCI.140
13	Hydrogen production	Steam reformation of hydrocarbons, partial oxidation of hydrocarbons or other transformation of hydrocarbon feedstock	Carbon dioxide from non-biomass	WCI.130

GREENHOUSE GAS EMISSION REPORTING REGULATION

Schedule A

Column 1	Column 2	Column 3	Column 4	Column 5
Item	Activity	Source Type	Greenhouse Gas Type	Relevant Requirements
14	Industrial wastewater processing	(a) Industrial wastewater process using anaerobic digestion	Methane Nitrous oxide	WCI.200, section 203 (g)
		(b) Oil-water separators	Methane	WCI.200, section 203 (h)
15	Lead production	Use of reducing agents during lead production	Carbon dioxide from non-biomass	WCI.160
16	Lime manufacturing	Calcination of carbonate materials in lime manufacturing	Carbon dioxide from non-biomass	WCI.170
17	Magnesium production	(a) Use of reducing agents in magnesium production	Carbon dioxide from non-biomass	WCI.290
		(b) Cover gases or carrier gases in magnesium production	Carbon dioxide from non-biomass Sulphur hexafluoride Perfluorocarbons Hydrofluorocarbons	
18	Nitric acid manufacturing	Catalytic oxidation, condensation and absorption processes during nitric acid manufacturing	Nitrous oxide	WCI.310
19	Petrochemical production	(a) Flares and oxidizers	Carbon dioxide from non-biomass Methane Nitrous oxide	WCI.300
		(b) Process vents	Carbon dioxide from non-biomass Methane Nitrous oxide	

Column 1	Column 2	Column 3	Column 4	Column 5
Item	Activity	Source Type	Greenhouse Gas Type	Relevant Requirements
		(c) Equipment leaks	Methane	
		(d) Ethylene production	Carbon dioxide from non-biomass Methane Nitrous oxide	
		(e) Process units	Carbon dioxide from non-biomass Methane Nitrous oxide	
20	Petroleum refining	(a) Catalyst regeneration	Carbon dioxide from non-biomass Methane Nitrous oxide	WCI.200
		(b) Process vents	Carbon dioxide from non-biomass Methane Nitrous oxide	
		(c) Asphalt production	Carbon dioxide from non-biomass Methane	
		(d) Sulphur recovery	Carbon dioxide from non-biomass	
		(e) Flares, the flare pilot, the combustion of purge gas and the destruction of low Btu gases	Carbon dioxide from non-biomass Methane Nitrous oxide	
		(f) Above-ground storage tanks at refineries	Methane	
		(g) Oil-water separators at refineries	Methane	
		(h) Equipment leaks at refineries	Methane	

GREENHOUSE GAS EMISSION REPORTING REGULATION

Schedule A

Column 1	Column 2	Column 3	Column 4	Column 5
Item	Activity	Source Type	Greenhouse Gas Type	Relevant Requirements
		(i) Wastewater processing using anaerobic digestion at refineries	Methane Nitrous oxide	
		(j) Uncontrolled blowdown systems used at refineries	Carbon dioxide from non-biomass Methane Nitrous oxide	
		(k) Loading operations at refineries and terminals	Methane	
		(l) Delayed coking units at refineries	Methane	
		(m) Coke calcining at refineries	Carbon dioxide from non-biomass Methane Nitrous oxide	
21	Phosphoric acid production	Reaction of calcium carbonate with sulphuric acid	Carbon dioxide from non-biomass	WCI.340
22	Pulp and paper production	Pulping and chemical recovery	Carbon dioxide from non-biomass Carbon dioxide from biomass listed in Schedule C Methane Nitrous Oxide	WCI.210
23	Refinery fuel gas combustion	Combustion of refinery fuel gas, still gas, flexigas or associated gas	Carbon dioxide from non-biomass Methane Nitrous oxide	WCI.030
24	Zinc production	Use of reducing agents during zinc production	Carbon dioxide from non-biomass	WCI.240

Column 1	Column 2	Column 3	Column 4	Column 5
Item	Activity	Source Type	Greenhouse Gas Type	Relevant Requirements
25	Open pit coal mining	Coal when broken or exposed to the atmosphere during mining	Methane	In accordance with best industry practices
26	Storage of petroleum products, excluding storage that is part of an activity listed in column 2 of Table 2	Above-ground storage tanks	Methane	WCI.200 Section 203 (f)
27	Carbonate use	Carbonates used but not consumed in other activities set out in column 2	Carbon dioxide from non-biomass	WCI.180

1 References to “fuel” in WCI.020 should be read as references to “fuel or waste”.

Table 2

Column 1	Column 2	Column 3	Column 4	Column 5
Item	Activity	Source Type	Greenhouse Gas Type	Relevant Requirements
1	General stationary combustion at an operation or facility that carries out an activity listed in this column	(a) General stationary combustion of fuel or waste at a linear facilities operation resulting in the production of useful energy	Carbon dioxide from non-biomass Carbon dioxide from biomass not listed in Schedule C Methane Nitrous Oxide	WCI.020 ¹
		(b) General stationary combustion of fuel or waste at a linear facilities operation not resulting in the production of useful energy	Carbon dioxide from biomass not listed in Schedule C Carbon dioxide from non-biomass Methane Nitrous Oxide	
		(c) Field gas or process vent gas combustion at a linear facilities operation	Carbon dioxide from non-biomass Methane Nitrous oxide	WCI.360
		(d) General stationary combustion of fuel or waste at a linear facilities operation resulting in the production of useful energy	Carbon dioxide from biomass listed in Schedule C	WCI.020 ¹

Column 1	Column 2	Column 3	Column 4	Column 5
Item	Activity	Source Type	Greenhouse Gas Type	Relevant Requirements
		(e) General stationary combustion of fuel or waste at a linear facilities operation not resulting in the production of useful energy	Carbon dioxide from biomass listed in Schedule C	
2	Oil and gas extraction and gas processing activities, carbon dioxide transportation and oil transmission	(a) Natural gas pneumatic high bleed device venting	Carbon dioxide from non-biomass Methane	WCI.360
		(b) Natural gas pneumatic pump venting	Carbon dioxide from non-biomass Methane	
		(c) Natural gas pneumatic low bleed device venting	Carbon dioxide from non-biomass Methane	
		(d) Natural gas pneumatic intermittent bleed device venting	Carbon dioxide from non-biomass Methane	
		(e) Acid gas removal venting or incineration	Carbon dioxide from non-biomass	
		(f) Dehydrator venting	Carbon dioxide from non-biomass Methane	
		(g) Well venting for liquids unloading	Carbon dioxide from non-biomass Methane	

GREENHOUSE GAS EMISSION REPORTING REGULATION

Schedule A

Column 1	Column 2	Column 3	Column 4	Column 5
Item	Activity	Source Type	Greenhouse Gas Type	Relevant Requirements
		(h) Gas well venting during well completions and workovers with or without hydraulic fracturing	Carbon dioxide from non-biomass Methane	
		(i) Blowdown venting	Carbon dioxide from non-biomass Methane	
		(j) Onshore production and processing and storage tank releases	Carbon dioxide from non-biomass Methane	
		(k) Well testing venting and flaring	Carbon dioxide from non-biomass Methane Nitrous oxide	
		(l) Associated gas venting and flaring	Carbon dioxide from non-biomass Methane Nitrous oxide	
		(m) Flaring stacks	Carbon dioxide from non-biomass Methane Nitrous oxide	
		(n) Centrifugal compressor venting	Carbon dioxide from non-biomass Methane	
		(o) Reciprocating compressor venting	Carbon dioxide from non-biomass Methane	

Column 1	Column 2	Column 3	Column 4	Column 5
Item	Activity	Source Type	Greenhouse Gas Type	Relevant Requirements
		(p) Equipment leaks detected using leak detection and leaker emission factor methods	Carbon dioxide from non-biomass Methane	
		(q) Population count sources	Carbon dioxide from non-biomass Methane	
		(r) Transmission storage tanks	Carbon dioxide from non-biomass Methane	
		(s) Enhanced oil recovery injection pump blowdowns	Carbon dioxide from non-biomass	
		(t) Produced water dissolved carbon dioxide and methane	Carbon dioxide from non-biomass Methane	
		(u) Enhanced oil recovery hydrocarbon liquids dissolved carbon dioxide	Carbon dioxide from non-biomass	
		(v) Other venting sources	Carbon dioxide from non-biomass Methane	
		(w) Other fugitive sources	Carbon dioxide from non-biomass Methane	
		(x) Third-party line hits with release of gas	Carbon dioxide from non-biomass Methane	

GREENHOUSE GAS EMISSION REPORTING REGULATION

Schedule A

Column 1	Column 2	Column 3	Column 4	Column 5
Item	Activity	Source Type	Greenhouse Gas Type	Relevant Requirements
3	Electricity transmission	Installation, maintenance, operation and decommissioning of electrical equipment	Sulphur hexafluoride Perfluorocarbons	WCI.230
4	Natural gas transmission, natural gas distribution or natural gas storage	(a) Natural gas pneumatic high bleed device venting	Carbon dioxide from non-biomass Methane	WCI.350
		(b) Natural gas pneumatic pump venting	Carbon dioxide from non-biomass Methane	
		(c) Natural gas pneumatic low bleed device venting	Carbon dioxide from non-biomass Methane	
		(d) Natural gas pneumatic intermittent bleed device venting	Carbon dioxide from non-biomass Methane	
		(e) Blowdown venting	Carbon dioxide from non-biomass Methane	
		(f) Flare stacks	Carbon dioxide from non-biomass Methane Nitrous oxide	
		(g) Centrifugal compressor venting	Carbon dioxide from non-biomass Methane	
		(h) Reciprocating compressor venting	Carbon dioxide from non-biomass Methane	

Column 1	Column 2	Column 3	Column 4	Column 5
Item	Activity	Source Type	Greenhouse Gas Type	Relevant Requirements
		(i) Equipment leaks detected using leak detection and leaker emission factor methods	Carbon dioxide from non-biomass Methane	
		(j) Population count sources	Carbon dioxide from non-biomass Methane	
		(k) Transmission storage tanks	Carbon dioxide from non-biomass Methane	
		(l) Other venting sources	Carbon dioxide from non-biomass Methane	
		(m) Other fugitive sources	Carbon dioxide from non-biomass Methane	
		(n) Third-party line hits with release of gas	Carbon dioxide from non-biomass Methane	
5	LNG activities	(a) Natural gas pneumatic high bleed device venting	Carbon dioxide from non-biomass Methane	WCI.350
		(b) Natural gas pneumatic pump venting	Carbon dioxide from non-biomass Methane	
		(c) Natural gas pneumatic low bleed device venting	Carbon dioxide from non-biomass Methane	
		(d) Natural gas pneumatic intermittent bleed device	Carbon dioxide from non-biomass Methane	

GREENHOUSE GAS EMISSION REPORTING REGULATION

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Column 1	Column 2	Column 3	Column 4	Column 5
Item	Activity	Source Type	Greenhouse Gas Type	Relevant Requirements
		(e) Acid gas removal venting or incineration	Carbon dioxide from non-biomass	WCI.360
		(f) Dehydrator venting	Carbon dioxide from non-biomass Methane	
		(g) Blowdown venting	Carbon dioxide from non-biomass Methane	WCI.350
		(h) Onshore production and processing storage tank releases	Carbon dioxide from non-biomass Methane	WCI.360
		(i) Flare stacks	Carbon dioxide from non-biomass Methane Nitrous oxide	WCI.350
		(j) Centrifugal compressor venting	Carbon dioxide from non-biomass Methane	
		(k) Reciprocating compressor venting	Carbon dioxide from non-biomass Methane	
		(l) Equipment leaks detected using leak detection and leaker emission factor methods	Carbon dioxide from non-biomass Methane	
		(m) Population count sources	Carbon dioxide from non-biomass Methane	
		(n) Transmission storage tanks	Carbon dioxide from non-biomass Methane	

Column 1	Column 2	Column 3	Column 4	Column 5
Item	Activity	Source Type	Greenhouse Gas Type	Relevant Requirements
		(o) Enhanced oil recovery injection pump blowdowns	Carbon dioxide from non-biomass	WCI.360
		(p) Produced water dissolved carbon dioxide and methane	Carbon dioxide from non-biomass Methane	
		(q) Enhanced oil recovery hydrocarbon liquids dissolved carbon dioxide	Carbon dioxide from non-biomass	
		(r) Other venting sources	Carbon dioxide from non-biomass Methane	WCI.350
		(s) Other fugitive sources	Carbon dioxide from non-biomass Methane	
		(t) Third party line hits with release of gas	Carbon dioxide from non-biomass Methane	

1 References to “fuel” in WCI.020 should be read as references to “fuel or waste”.

Table 3
Use of Electricity Attributable to LNG Operation

Column 1	Column 2	Column 3
Item	Activity	Relevant Requirements
1	Use of electricity by LNG operation that is not produced by the LNG operation or by an operation referred to in relation to the LNG operation in section 4 (1) (c) or (d) of this regulation	Schedule E
2	Use of electricity by a facility referred to in section 4 (1) (c) or (d) of this regulation that is not produced by the LNG operation that the reference is in relation to or by the facility referred to in section 4 (1) (c) or (d) of this regulation	Schedule E

SCHEDULE B

CATEGORIES OF EMISSIONS

Interpretation

- 1** In this Schedule, a category of emissions listed in column 2 includes the total emissions from all source types listed in the items of Table 1 or 2 of Schedule A that are referred to in column 3 of this Schedule, opposite the category of emissions.

Column 1	Column 2	Column 3
Item	Categories of Emissions	Emissions Included in Category
1	Emissions from combustion of biomass listed in Schedule C	Carbon dioxide from biomass listed in Schedule C from Table 1, item 1 (a) and (b) Table 1, item 2 Table 1, item 9 (a) Table 1, item 22 Table 2, item 1 (d) and (e)
2	Emissions from combustion of biomass not listed in Schedule C	Carbon dioxide from biomass not listed in Schedule C from Table 1, item 1 (b) Table 1, item 2 Table 1, item 9 (a) Table 2, item 1 (b)

Column 1	Column 2	Column 3
Item	Categories of Emissions	Emissions Included in Category
3	Emissions from combustion of non-biomass	Carbon dioxide from non-biomass from Table 1, item 1 (a) and (b) Table 1, item 2 Table 1, item 3 (a) Table 1, item 4 Table 1, item 5 Table 1, item 6 Table 1, item 8 Table 1, item 9 (a), (b) and (d) Table 1, item 11 Table 1, item 12 Table 1, item 13 Table 1, item 15 Table 1, item 16 Table 1, item 17 (a) and (b) Table 1, item 19 (a), (b), (d), and (e) Table 1, item 20 (a), (b), (c), (d), (e), (j) and (m) Table 1, item 22 Table 1, item 23 Table 1, item 24 Table 1, item 27 Table 2, item 1 (a), (b), (d) and (e) Table 2, item 2 (a) to (x) Table 2, item 4 (a) to (n)
4	Flaring emissions	Table 1, item 19 (a) and (d) Table 1, item 20 (e) Table 2, item 2 (m) Table 2, item 4 (f) Table 2, item 5 (i)

GREENHOUSE GAS EMISSION REPORTING REGULATION

Schedule B

Column 1	Column 2	Column 3
Item	Categories of Emissions	Emissions Included in Category
5	Fugitive emissions	Table 1, item 3 (c) Table 1, item 6 Table 1, item 7 Table 1, item 9 (c), (d) and (e) Table 1, item 10 Table 1, item 17 (b) Table 1, item 19 (c) Table 1, item 20 (f), (h) and (j) Table 1, item 25 Table 1, item 26 Table 2, item 2 (p), (q), (t), (u), (w) and (x) Table 2, item 3 Table 2, item 4 (i), (j) (m) and (n) Table 2, item 5 (l), (m), (p), (q), (s) and (t)
6	Industrial process emissions	Table 1, item 3 (a) and (b) Table 1, item 4 Table 1, item 5 Table 1, item 8 Table 1, item 9 (b) Table 1, item 11 Table 1, item 12 Table 1, item 13 Table 1, item 15 Table 1, item 16 Table 1, item 17 (a) Table 1, item 18 Table 1, item 19 (e) Table 1, item 20 (a), (c), (d), (g) and (m) Table 1, item 21 Table 1, item 22 Table 1, item 24 Table 1, item 27
7	On-site transportation emissions	Table 1, item 2
8	Stationary fuel combustion emissions	Table 1, item 1 (a) and (c) Table 1, item 9 (a) and (f) Table 1, item 23 Table 2, item 1 (a), (c) and (d)

Column 1	Column 2	Column 3
Item	Categories of Emissions	Emissions Included in Category
9	Venting emissions	Table 1, item 19 (b) Table 1, item 20 (b), (h) and (k) Table 2, item 2 (a), (b), (c), (d), (e), (f), (g), (h), (i), (j), (k), (l), (n), (o), (r), (s) and (v) Table 2, item 4 (a), (b), (c), (d), (e), (g), (h), (k) and (l) Table 2, item 5 (a), (b), (c), (d), (e), (f), (g), (h), (j), (k), (n), (o) and (r)
10	Emissions from waste	Table 1, item 1 (b) and (d) Table 2, item 1 (b) and (e)
11	Emissions from wastewater	Table 1, item 14 (a) and (b)

SCHEDULE C

BIOMASS EXCLUSIONS

Item	Type of Biomass
1	Wood biomass, or the wood biomass component of mixed fuels, including (a) wood residue within the meaning of the <i>Forest Act</i> , (b) wood-derived fuel, red liquor and black liquor from pulp and paper production processes, and (c) woody matter from agricultural trimmings, tree thinning and orchard removals, but not including wood biomass that fails to meet the criteria, if any, for carbon neutrality established by the jurisdiction in which it was produced.

SCHEDULE D

ELECTRICITY IMPORT OPERATION METHODOLOGIES, ADDITIONAL INFORMATION AND INSTRUMENTATION

Definitions

1 In this Schedule:

“**Canadian entitlement power**” means imported electricity that is a downstream power benefit to which Canada is entitled as described in Articles V (1) and VII of the Columbia River Treaty and determined in accordance with that treaty;

“**Columbia River Treaty**” means the treaty between Canada and the United States of America relating to the Cooperative Development of the Water Resources of the Columbia River Basin, including its Annexes A and B, signed at Washington, District of Columbia, United States of America on the 17th day of

January, 1961, and the Protocol brought into force by the exchange of instruments of ratification and an exchange of notes on September 16, 1964;

“default emissions factor” means

- (a) for an unspecified source that is located in a jurisdiction listed in Western Climate Initiative’s most recently published Default Emissions Factor Calculator, DEF Calculator Page, the figure in the Grand Total column of that page in the sum of emission factor rows for that jurisdiction, or
- (b) if paragraph (a) does not apply, an emissions factor approved by the director;

“electricity transaction” means the purchase, sale, import, export or exchange of electric power;

“electricity wheeled through British Columbia” means electricity that is imported into British Columbia but simultaneously the same amount of electricity is exported out of British Columbia;

“plant information summary” means the plant information table included in the Final Default Emissions Factor Calculator most recently published by the Western Climate Initiative;

“specified power” means imported electricity that the electricity import operation can identify as being generated at an electricity generating facility or sub-facility because

- (a) the operation is controlled by the owner of the facility or sub-facility, or
- (b) the facility or sub-facility is identified in the power contract under which the electricity was imported,

but does not include Canadian entitlement power;

“specified source”, in relation to a transaction respecting specified power, means

- (a) the sub-facility identified as the source of the specified power, if
 - (i) the transaction identifies a sub-facility, or unit within a sub-facility, as the source of the specified power, and
 - (ii) the plant information summary identifies emissions and net generation for that sub-facility, and
- (b) if paragraph (a) does not apply, the facility identified in the transaction as the source of the specified power;

“sub-facility” means any electrical generating unit or group of electrical generating units within a facility;

“unspecified power” means imported electricity, other than Canadian entitlement power, that is not specified power;

“unspecified source” means the pool, balancing authority or other source of unspecified power that is identified in the NERC E-tag as a source other than a specified source.

Calculation of emissions from specified sources

- 2** The emissions reported under section 4 (a) (vi) of this Schedule must be calculated in accordance with the following equation:

$$\text{CO}_2 = \text{MWhimp} \times \text{Applicable Factor}$$

where

- | | |
|-------------------|---|
| CO_2 | = the amount reported under section 4 (a) (v) of this Schedule measured in tonnes of carbon dioxide equivalent; |
| MWhimp | = megawatt-hours of electricity imported from the specified source as measured at the first point of delivery in British Columbia; |
| Applicable Factor | = in relation to <ul style="list-style-type: none"> (a) a specified source listed in the plant information summary, the amount derived by dividing emissions in the tonnes column of the plant information summary by net generation for the unit or facility as specified in the net generation column of the plant information summary, and (b) a specified source not listed in the plant information summary, one of the following: <ul style="list-style-type: none"> (i) if the specified source is a wind, solar, hydro or nuclear facility, zero; (ii) if subparagraph (i) does not apply, 0.435 Mt CO₂e per MWh or such other amount approved by the director. |

Calculation of emissions from unspecified sources

- 3** The emissions reported under section 4 (b) (iii) of this Schedule must be calculated by multiplying the reported quantities of imported electricity from each balancing authority area, by the appropriate default emission factor calculated in accordance with the following equation:

$$\text{CO}_2 = \text{MWh} \times \text{DEF}$$

where

- | | |
|---------------|--|
| CO_2 | = annual CO ₂ mass emissions for imported electricity from the unspecified source, in tonnes; |
| MWh | = megawatt-hours of electricity imported from the balancing authority area; |
| DEF | = the default emission factor corresponding to the balancing authority area in which the unspecified source is located |

Reporting requirements

- 4** For the purpose of section 14 (5) (b) of this regulation, the emission report of an electricity import operation must include the following:

- (a) for each specified source of electricity imported by the electricity import operation during the reporting period,
 - (i) if the specified source is a facility, the name of that facility,
 - (ii) if the specified source is a sub-facility, the name of the facility that includes the specified source,
 - (iii) the identification provided in the plant information summary for the facility referred to in subparagraph (i) or (ii), if any,
 - (iv) if the specified source is a sub-facility, the sub-facility ID identified for that sub-facility in the plant information summary,
 - (v) for imported electricity generated by the specified source and imported by the reporting operation during the reporting period, amounts of such electricity as measured at the first point of delivery in British Columbia, and
 - (vi) the amount of emissions attributable to the electricity importing operation associated with the production of electricity referred to in subparagraph (v);
- (b) for each unspecified source of electricity imported by the electricity import operation during the reporting period,
 - (i) the name of the unspecified source,
 - (ii) the amount of electricity imported as measured at the first point of delivery, measured in megawatt-hours, and
 - (iii) the amount of emissions attributable to the electricity importing operation associated with the production of electricity referred to in subparagraph (ii);
- (c) electricity wheeled through British Columbia in the reporting period, that is owned by the electricity import operation at the first point of delivery in British Columbia, in megawatt-hours.

SCHEDULE E

EMISSIONS ATTRIBUTABLE FOR COMPLIANCE PURPOSES TO ELECTRICITY USAGE

Definition

- 1** In this Schedule, “**emission intensity factor**” means the number published by the director, for the compliance period, that represents the carbon dioxide equivalent tonnes per MWh averaged for the 3 calendar years preceding the compliance period, calculated in accordance with the following formula for each of the 3 calendar years:

$$\frac{\text{GHG}_{\text{generation}} + \text{GHG}_{\text{imported}}}{\text{MWh}_{\text{generation}} + \text{MWh}_{\text{imported}}}$$

where

- $\text{GHG}_{\text{generation}}$ = the emissions, attributable to electricity generation of electricity supplied to the British Columbia electrical transmission grid from facilities located in British Columbia, that are quantified and reported under this regulation in tonnes of carbon dioxide equivalent;
- $\text{GHG}_{\text{imported}}$ = the emissions, attributable to electricity generation of electricity imported into British Columbia, that are quantified and reported under this regulation in tonnes of carbon dioxide equivalent;
- $\text{MWh}_{\text{generation}}$ = the amount of electricity, in MWh, supplied to the British Columbia electrical transmission grid from facilities located in British Columbia;
- $\text{MWh}_{\text{imported}}$ = the amount of electricity, in MWh, imported into British Columbia and supplied to the British Columbia electrical transmission grid.

SCHEDULE F

CALCULATING LNG PRODUCTION IN TONNES

Converting volume to mass

- 1 The amount of LNG reported under section 23 (2) (e) to (g) of this regulation is to be calculated in accordance with the following equation:

$$\text{LNG}_{\text{tonnes}} = \text{LNG}_{\text{m}^3} \times \text{LNG}_{\text{density}} \times 0.001$$

where

- $\text{LNG}_{\text{tonnes}}$ = the amount of LNG in tonnes;
- LNG_{m^3} = the amount of LNG in cubic metres;
- $\text{LNG}_{\text{density}}$ = the density of LNG in kg/m^3 calculated using the Revised Klosek and McKinley Method for calculating density of LNG published in 1980 by the National Bureau of Standards as NBS Technical Note 1030.