

Environmental Protection Act
Loi sur la protection de l'environnement

ONTARIO REGULATION 452/09
GREENHOUSE GAS EMISSIONS REPORTING

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This Regulation is made in English only.

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INTERPRETATION AND APPLICATION

Definitions

1. (1) In this Regulation,

“accredited verification body” means a verification body that is accredited to ISO 14065 by a member of the International Accreditation Forum;

“associated gas” means gas found in association with crude oil, either dissolved in crude oil or as a cap of free gas above the crude oil;

“biogas” means a gas made from the anaerobic digestion of organic matter in wastewater or wastewater treatment systems;

“biomass” means, subject to subsection (2), organic matter, other than source separated organics, that is available on a renewable basis and that is derived from a plant, animal or micro-organism, and any product made of such organic matter, that is,

- (a) grown or harvested for the purpose of being used to generate electricity, heat or other useful energy,
- (b) waste from harvesting or processing agricultural products or waste from processing forestry products, including spent pulping liquor,
- (c) agricultural waste within the meaning of Regulation 347 of the Revised Regulations of Ontario, 1990 (General — Waste Management) made under the Act,
- (d) organic waste material from a greenhouse, nursery, garden centre or flower shop,
- (e) pulp and paper biosolids, within the meaning of Ontario Regulation 267/03 (General) made under the *Nutrient Management Act, 2002*,
- (f) waste from food processing, distribution and preparation operations, such as food packing, food preserving, wine making, cheese making, restaurants and grocery stores, including organic waste from the treatment of wastewater from facilities where food or feed is processed or prepared,
- (g) sewage biosolids within the meaning of Ontario Regulation 267/03 (General) made under the *Nutrient Management Act, 2002*,
- (h) hauled sewage,
- (i) waste from the operation of a sewage works subject to the *Ontario Water Resources Act*,
- (j) woodwaste within the meaning of Regulation 347 of the Revised Regulations of Ontario, 1990 (General — Waste Management) made under the Act,
- (k) a forest resource made available under a forest management plan approved under the *Crown Forest Sustainability Act, 1994* or a managed forest plan approved under the Managed Forest Tax Incentive Program,
- (l) landfill gas,
- (m) biodiesel,
- (n) biofuel,
- (o) biogas,
- (p) biologically derived organic matter found in municipal and industrial waste, both within the meaning of Regulation 347 of the Revised Regulations of Ontario, 1990 (General — Waste Management) made under the Act, or
- (q) fuel whose heat generating capacity is derived entirely from one or more items described in clauses (a) to (p);

“CO₂e” means, when used in reference to a quantity of greenhouse gas, the equivalent quantity of carbon dioxide, calculated in accordance with section 4;

“distribution system” has the same meaning as in subsection 2 (1) of the *Electricity Act, 1998*;

“facility” means all buildings, equipment, structures and stationary items, such as surfaces and storage piles that,

- (a) are owned or operated by the same person, and
- (b) are located,
 - (i) on a single site,
 - (ii) on two or more contiguous or adjacent sites that function as a single integrated site, or

- (iii) in the case of a pipeline transportation system, a transmission system or a distribution system, on two or more sites that are not contiguous or adjacent;
- “fractionation facility” means a facility at which liquefied natural gas is fractionated into its constituent liquid products, including ethane, propane, normal butane, isobutene or pentanes plus;
- “general stationary combustion equipment” includes any stationary combustion devices, including boilers, simple and combined cycle combustion turbines, engines, incinerators (including units that combust hazardous waste or gaseous waste) and process heaters but does not include,
- (a) portable equipment,
 - (b) stationary emergency generators that have a nameplate generating capacity of less than 10 megawatts,
 - (c) any auxiliary fossil fuel powered equipment, other than stationary emergency generators, that is intended for use only in emergency situations, including fire pumps and flares;
- “GHG emissions” means greenhouse gas emissions;
- “global warming potential” means, in respect of a greenhouse gas, the number set out in Column 5 of Table 1 opposite the greenhouse gas;
- “Guideline” means the guideline published by the Ministry and available from the Ministry, entitled “Guideline for Greenhouse Gas Emissions Reporting”, as amended from time to time;
- “IESO” has the same meaning as in subsection 2 (1) of the *Electricity Act, 1998*;
- “import” means to import into Ontario from outside Ontario, and “importation” has a corresponding meaning;
- “ISO 14064-3” means standard ISO 14064-3, published by the International Organization for Standardization (ISO) and entitled “Greenhouse gases — Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions”, as amended from time to time;
- “ISO 14065” means standard ISO 14065, published by the International Organization for Standardization (ISO) and entitled “Greenhouse gases – Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition”, as amended from time to time;
- “liquefied natural gas” means natural gas that has been liquefied by reducing its temperature to minus 162 degrees Celsius at atmospheric pressure;
- “NAICS” means the North American Industry Classification System maintained for Canada by Statistics Canada, as amended or revised from time to time;
- “natural gas” includes liquefied natural gas;
- “natural gas distribution” means the physical delivery of natural gas to a person in Ontario for the person’s consumption;
- “petroleum product” means a petroleum product that is listed in the Guideline as a petroleum product;
- “petroleum product supply” means the first placement of a petroleum product on the Ontario market through,
- (a) the use of the product in Ontario, other than at a petroleum refinery or at a fractionation facility, or
 - (b) the transfer or sale, at wholesale or retail, of the product to a person in Ontario;
- “pipeline transportation system” means a facility consisting of a system of pipelines in Ontario, or a part of such a system, that transports natural gas and its associated installations, including storage installations but excluding straddle plants or other processing installations;
- “portable” means, when used in reference to a piece of equipment, equipment that is designed to be and can be moved from one location to another, subject to subsection (4);
- “refinery fuel gas” means gas generated at a petroleum refinery process unit, including still gas and flexigas, or associated gas;
- “source separated organics” has the same meaning as in Ontario Regulation 160/99 (Definitions and Exemptions) made under the *Electricity Act, 1998*.
- “Table 2 activity” means an activity set out in Column 1 of Table 2, as described in Column 2 of that Table;
- “transmission system” has the same meaning as in subsection 2 (1) of the *Electricity Act, 1998*;
- “year” means a calendar year. O. Reg. 452/09, s. 1 (1); O. Reg. 493/10, s. 1; O. Reg. 398/15, s. 1 (1-3).
- (2) For the purposes of the definition of “biomass” in subsection (1), biomass does not include peat or peat derivatives. O. Reg. 452/09, s. 1 (2).

(3) For the purposes of clause (g) of the definition of “greenhouse gas” in subsection 1 (1) of the Act, nitrogen trifluoride is prescribed as a greenhouse gas. O. Reg. 398/15, s. 1 (4).

(4) For the purposes of this Regulation, a piece of equipment is not portable if any of the following circumstances apply:

1. It is attached to a foundation.
2. It is at the same location at a facility for more than 12 consecutive months.
3. It has been located at a seasonal facility for two or more years and is used on a regular basis during at least three months of the year.
4. It is moved from one location to another in an attempt to circumvent the requirements of this Regulation. O. Reg. 398/15, s. 1 (4).

(5) Where this Regulation incorporates by reference a provision of ISO 14064-3 or ISO 14065, the definitions set out in the standard are incorporated by reference for the purposes of interpreting the provision, except if the term has been defined in this Regulation, in which case the definition in this Regulation applies for the purposes of interpreting the provision. O. Reg. 452/09, s. 1 (5).

Application, greenhouse gases

2. The requirements in this Regulation relating to a greenhouse gas apply only in respect of a greenhouse gas listed in Column 1 of Table 1. O. Reg. 398/15, s. 2.

Application, persons engaging in activities

3. (1) Subsections 6 (1) and 7.4 (1) do not apply to the IESO or a person who is not a market participant within the meaning of subsection 2 (1) of the *Electricity Act, 1998*. O. Reg. 398/15, s. 2.

(2) Subsections 6 (3) and 7.4 (3) apply only in respect of a person who is one of the following:

1. An owner or operator of a petroleum refinery.
2. An owner or operator of a fractionation facility.
3. A person who imports a petroleum product. O. Reg. 398/15, s. 2.

(3) Subsections 6 (3) and 7.4 (3) apply only in respect of the supply of a petroleum product in circumstances where,

- (a) the product is used as a fuel and is not used in aviation or marine applications; and
- (b) the product has a final destination in Ontario. O. Reg. 398/15, s. 2.

(4) If a person engages in petroleum product supply by transferring or selling a petroleum product to a person mentioned in paragraph 1, 2 or 3 of subsection (2), subsections 6 (3) and 7.4 (3) apply only in respect of such a transfer or sale if it occurs after the petroleum product has been moved from the petroleum refinery or fractionation facility at which the product was produced. O. Reg. 398/15, s. 2.

GENERAL REQUIREMENTS

Formula for calculating CO₂e

4. GHG emissions in tonnes of CO₂e shall be calculated for the purposes of this Regulation by applying the following formula:

$$E = \sum_{i=1}^n GHG_i \times GWP_i$$

where,

E = the GHG emissions in tonnes of CO₂e,

GHG_{*i*} = the total emissions of greenhouse gas *i* expressed in tonnes,

GWP_{*i*} = the global warming potential for greenhouse gas *i*,

n = the number of greenhouse gases,

i = the greenhouse gas.

O. Reg. 398/15, s. 2.

REPORTING

Table 2 activities, when report required

5. (1) A person who owns or operates a facility at which a Table 2 activity is engaged in during a year and who is required to quantify GHG emissions associated with engaging in those activities at that facility under section 7.3 shall,

- (a) prepare a report in respect of all Table 2 activities engaged in at the facility during the year if the result of the calculation under clause 7.3 (1) (c) in respect of the facility is greater than or equal to 10,000 tonnes of CO₂e; and
- (b) if a report is required under clause (a), prepare a report in respect of all Table 2 activities engaged in during each subsequent year at the facility. O. Reg. 398/15, s. 2.

(2) Clause (1) (b) ceases to apply to a person in respect of a facility if,

- (a) the person has complied with this Regulation for three consecutive years and the result of the calculation under clause 7.3 (1) (c) in respect of the facility in each of those years has been less than 10,000 tonnes of CO₂e; or
- (b) the Table 2 activities permanently cease to be engaged in at the facility and the person,
 - (i) provides notice to the Director that the activities have ceased permanently,
 - (ii) submits a report in respect of the final year in which the Table 2 activities were engaged in at the facility, and
 - (iii) ensures that a verification of the report mentioned in subclause (ii) is conducted as required by this Regulation. O. Reg. 398/15, s. 2.

(3) Subsection (2) ceases to apply to a person if, in any year following its application, the result of the calculation under clause 7.3 (1) (c) in respect of the facility is greater than or equal to 10,000 tonnes of CO₂e. O. Reg. 398/15, s. 2.

(4) For the purposes of this section, if there is a change during a year in the owner or operator of a facility at which a Table 2 activity is engaged in, the owner or operator at the end of the year is deemed to have been the owner or operator for the entire year. O. Reg. 398/15, s. 2.

(5) A person who is required under subsection (1) to prepare a report in respect of Table 2 activities engaged in at more than one facility shall prepare a separate report in respect of each of the facilities. O. Reg. 398/15, s. 2.

5.1 REVOKED: O. Reg. 398/15, s. 2.

Other activities, when report required

6. (1) A person who engages in electricity importation during a year shall prepare a report in respect of that activity if the quantification of electricity imported by the person during the year is greater than zero megawatt hours. O. Reg. 398/15, s. 2.

(2) A person who engages in natural gas distribution during a year and who is required to quantify GHG emissions associated with engaging in that activity under subsection 7.4 (2) shall prepare a report in respect of that activity if the quantification is greater than or equal to 10,000 tonnes of CO₂e. O. Reg. 398/15, s. 2.

(3) A person who engages in petroleum product supply during a year shall prepare a report in respect of that activity if the person supplies 200 litres or more of petroleum products during the year. O. Reg. 398/15, s. 2.

(4) A person who is required under subsection (1), (2) or (3) to prepare a report in respect of an activity engaged in during a year shall prepare a report in respect of that activity engaged in during each subsequent year. O. Reg. 398/15, s. 2.

(5) Subsection (4) ceases to apply to a person if,

- (a) the person has complied with this Regulation for three consecutive years and,
 - (i) in the case of a report in respect of electricity importation, the quantification mentioned in subsection (1) has been zero megawatt hours in each of those years,
 - (ii) in the case of a report in respect of natural gas distribution, the quantification mentioned in subsection (2) has been less than 10,000 tonnes of CO₂e in each of those years, or
 - (iii) in the case of a report in respect of petroleum product supply, the person has supplied less than 200 litres of petroleum products in each of those years; or
- (b) the person permanently ceases engaging in the activity and,
 - (i) provides notice to the Director that the activity has ceased permanently,
 - (ii) submits a report in respect of the final year in which the activity was engaged in, and
 - (iii) ensures that a verification of the report mentioned in subclause (ii) is conducted as required by this Regulation. O. Reg. 398/15, s. 2.

(6) Subsection (5) ceases to apply to a person in respect of an activity if, in any year following its application,

- (a) in the case of electricity importation, the quantification mentioned in subsection (1) is greater than zero megawatt hours;

- (b) in the case of natural gas distribution, the quantification mentioned in subsection (2) is greater than or equal to 10,000 tonnes of CO₂e; and
- (c) in the case of petroleum product supply, the person supplies 200 litres or more of petroleum products. O. Reg. 398/15, s. 2.

(7) For the purposes of this section, if there is a change during a year in the owner or operator of a pipeline transportation system used for natural gas distribution, the owner or operator at the end of the year is deemed to have been the owner or operator for the entire year. O. Reg. 398/15, s. 2.

(8) If a person is required under more than one of subsections (1), (2) and (3) to prepare a report, the person shall prepare a separate report under each applicable subsection. O. Reg. 398/15, s. 2.

Contents of report

7. (1) A person who is required to prepare a report under section 5 or 6 shall ensure that the report meets the requirements set out in this section. O. Reg. 398/15, s. 2.

(2) A report shall contain the following information:

- 1. The name and address of the person required to prepare the report and the address of any facility in respect of which the report is prepared.
- 2. The business number assigned to the person by the Canada Revenue Agency.
- 3. The identification number assigned to the person by the Ministry.
- 4. The year in respect of which the report is prepared.
- 5. The date on which the report is submitted.
- 6. Production data as specified in the Guideline.
- 7. A statement signed and dated by an individual who is authorized by the person mentioned in paragraph 1 to sign on behalf of the person, certifying that,
 - i. the individual has examined the report to ensure that it is complete and accurate, and
 - ii. the report has been prepared in accordance with this Regulation and the statements and information contained in the report are true and fair to the best of the individual's knowledge.
- 8. The total carbon dioxide emissions associated with the combustion of biomass from engaging in the activities in respect of which the report is prepared.
- 9. Such other information as may be specified in the Guideline relating to quantifications under this Regulation. O. Reg. 398/15, s. 2.

(3) In addition to the information required under subsection (2), if the report is in respect of Table 2 activities at a facility, the report shall contain the following information:

- 1. The primary NAICS code and any secondary and tertiary NAICS codes associated with each Table 2 activity in respect of which the report is prepared.
- 2. The quantifications made under clause 7.3 (1) (c) and paragraph 4 of subsection 7.3 (2).
- 3. The GHG emissions quantified in respect of each Table 2 activity engaged in at the facility, expressed in tonnes of CO₂e.
- 4. The total emissions of each greenhouse gas, expressed in tonnes, associated with each Table 2 activity at the facility.
- 5. The estimated total amount of carbon dioxide that is captured from the activities in respect of which the report is prepared and an explanation of how the estimated total was determined, including an explanation of how the carbon dioxide may have been used, transferred or stored. O. Reg. 398/15, s. 2.

(4) For the purposes of paragraph 5 of subsection (3), carbon dioxide is captured if it is used at a facility, stored at a facility or transferred from a facility. O. Reg. 398/15, s. 2.

(5) For the purposes of subsection (3), if the Guideline specifies that particular GHG emissions are to be reported as associated with a particular Table 2 activity, the GHG emissions shall be reported as specified in the Guideline. O. Reg. 398/15, s. 2.

(6) In addition to the information required under subsection (2), if the report is in respect of an activity other than Table 2 activities, the report shall contain the following information:

- 1. The primary NAICS code and any secondary and tertiary NAICS codes associated with the activity in respect of which the report is prepared.

2. The quantification made under subsection 7.4 (1), (2) or (3), as the case may be. O. Reg. 398/15, s. 2.

Submission of report

7.1 (1) A person who is required to prepare a report under section 5 or 6 in respect of activities engaged in during a year shall submit the report to the Director on or before June 1 in the following year. O. Reg. 398/15, s. 2.

(2) No report prepared under section 5 may be combined with a report prepared under section 6. O. Reg. 398/15, s. 2.

(3) If, during a year in respect of which a report is required to be submitted in respect of a Table 2 activity engaged in at a facility or in respect of natural gas distribution, there is a change in the owner or operator of the facility, the new owner or operator shall notify the Director in writing of the change within 30 days after the change. O. Reg. 398/15, s. 2.

Revised reports

7.2 (1) If a person who is required to prepare a report under section 5 or 6 in respect of an activity becomes aware of an error, omission or misstatement in a report submitted to the Director in respect of the activity, the person shall determine whether the individual or aggregate errors, omissions or misstatements result in a circumstance described in subsection 11 (1) or the circumstance described in subsection 11 (2). O. Reg. 398/15, s. 2.

(2) If the result of the determination under subsection (1) is that one of the circumstances mentioned in subsection (1) has resulted, the person shall correct and revise the report and submit the revised report to the Director as soon as is reasonably possible. O. Reg. 398/15, s. 2.

(3) If the result of the determination under subsection (1) is that there is a discrepancy but that none of the circumstances mentioned in subsection (1) has resulted, the person may correct and revise the report and submit the revised report to the Director. O. Reg. 398/15, s. 2.

(4) If a person submits a revised report under this section and verification of the revised report is required under section 7.6 or 7.8, the person shall submit the revised report within 90 days after the day the person became aware of the error, omission or misstatement. O. Reg. 398/15, s. 2.

QUANTIFICATIONS

Table 2 activities

7.3 (1) A person who owns or operates a facility at which a Table 2 activity is engaged in during a year and who reasonably expects that the GHG emissions associated with all Table 2 activities engaged in at the facility are greater than or equal to 10,000 tonnes of CO₂e in that year shall,

- (a) quantify the total GHG emissions associated with the activities engaged in during the year, expressed in tonnes of CO₂e;
- (b) quantify the total carbon dioxide emissions associated with the combustion of biomass from engaging in the activities during the year, expressed in tonnes of carbon dioxide; and
- (c) calculate the difference between the quantifications made under clauses (a) and (b). O. Reg. 398/15, s. 2.

(2) A person mentioned in subsection (1) who is required to prepare a report in respect of Table 2 activities shall do the following:

1. Calculate the sum of the following GHG emissions quantified under clause (1) (a), expressed in tonnes of CO₂e:

- i. The emissions associated with coal storage.
- ii. The emissions associated with the operation of equipment related to natural gas.
- iii. The emissions associated with cooling units at electricity generators.
- iv. The fugitive emissions from geothermal electricity generating facilities.

2. Quantify the total carbon dioxide emissions associated with the combustion of biomass from engaging in the activities set out in subparagraphs 1 i to iv during the year, expressed as tonnes of carbon dioxide.

3. Calculate the difference between the results of the calculations under paragraphs 1 and 2.

4. Calculate the difference between the results of the calculations under paragraph 3 and clause (1) (c). O. Reg. 398/15, s. 2.

(3) For the purposes of subsections (1) and (2), the person shall, subject to subsection (4), use the standard quantification methods set out in the Guideline in respect of each Table 2 activity. O. Reg. 398/15, s. 2.

(4) The person may use methods other than the standard quantification methods in quantifying a maximum of the lesser of 20,000 tonnes and three per cent of the GHG emissions associated with all Table 2 activities engaged in at the facility. O. Reg. 398/15, s. 2.

Other activities

7.4 (1) A person who engages in electricity importation during a year shall quantify the total electricity, expressed in megawatt hours, imported by the person during the year. O. Reg. 398/15, s. 2.

(2) A person who engages in natural gas distribution during a year and who reasonably expects that the GHG emissions associated with engaging in the activity are greater than or equal to 10,000 tonnes of CO₂e during the year shall quantify the total GHG emissions, expressed in tonnes of CO₂e, associated with engaging in the activity during the year. O. Reg. 398/15, s. 2.

(3) A person who engages in petroleum product supply during a year and who reasonably expects to supply at least 200 litres of petroleum products during the year shall quantify the total GHG emissions, expressed in tonnes of CO₂e, associated with the use of the petroleum products supplied by the person during the year. O. Reg. 398/15, s. 2.

(4) For the purposes of subsections (1), (2) and (3), the person shall, subject to subsection (5), use the standard quantification methods set out in the Guideline in respect of the activity. O. Reg. 398/15, s. 2.

(5) For the purposes of subsection (2), the person may use a method other than the standard quantification methods in quantifying a maximum of the lesser of 20,000 tonnes and three per cent of the GHG emissions associated with the activity. O. Reg. 398/15, s. 2.

General rules re quantifications

7.5 (1) The following rules apply where the standard quantification methods in respect of an activity include a choice of calculation methodologies:

1. The person shall select one of the calculation methodologies and use it for all subsequent quantifications in respect of the activity, unless the Director consents in writing to the use of another methodology.
2. If the Director consents to the use of another methodology, the person shall use the methodology consented to for all subsequent quantifications in respect of the activity, unless the Director consents in writing to the use of another methodology. O. Reg. 398/15, s. 2.

(2) If a calculation under clause 7.3 (1) (c) or a quantification under paragraph 4 of subsection 7.3 (2) or a quantification under section 7.4 results in a number that is not a whole number when expressed in tonnes, the number shall be rounded up to the nearest tonne. O. Reg. 398/15, s. 2.

(3) A person who is required to prepare a report under section 5 or 6 shall comply with all applicable sampling, analysis, measurement and recordkeeping requirements set out in the Guideline. O. Reg. 398/15, s. 2.

VERIFICATION

When verification required

7.6 (1) A person who is required to prepare a report under section 5 or subsection 6 (2) shall ensure that,

- (a) an accredited verification body conducts a verification of the report and prepares a verification statement in respect of the report if the result of the calculation under paragraph 4 of subsection 7.3 (2) or the quantification under subsection 7.4 (2), as the case may be, is greater than or equal to 25,000 tonnes of CO₂e for that year; and
- (b) if verification of a report is required under clause (a), an accredited verification body conducts a verification of each subsequent report in respect of the same activity and prepares a verification statement in respect of each subsequent report. O. Reg. 398/15, s. 3.

(2) Clause (1) (b) ceases to apply to a person if the person has complied with this Regulation for three consecutive years and the result of the calculation under paragraph 4 of subsection 7.3 (2) or the quantification under subsection 7.4 (2), as the case may be, is less than 25,000 tonnes of CO₂e for each of those years. O. Reg. 398/15, s. 3.

(3) A person who is required to prepare a report under subsection 6 (1) or (3) shall ensure that,

- (a) an accredited verification body conducts a verification of the report and prepares a verification statement in respect of the report; and
- (b) if verification of a report is required under clause (a), an accredited verification body conducts a verification of each subsequent report in respect of the same activity and prepares a verification statement in respect of each subsequent report. O. Reg. 398/15, s. 3.

Verification optional

7.7 No verification is required to be conducted for the purposes of this Regulation in respect of the portion of a report or a revised report that sets out quantifications performed under clause 7.3 (1) (b) or under paragraph 1 or 2 of subsection 7.3 (2). O. Reg. 398/15, s. 3.

Revised report, when verification required

7.8 (1) Section 7.6 applies in respect of a revised report as if it were the original report prepared under section 5 or 6. O. Reg. 398/15, s. 3.

(2) If the original report was required to be verified under section 7.6, the person who submits the revised report shall ensure that an accredited verification body conducts a verification of the revised report and prepares a verification statement in respect of the revised report. O. Reg. 398/15, s. 3.

Submission of verification statement

7.9 (1) Subject to subsection (2), a person who is required to submit a verification statement shall, subject to subsections 12.1 (3), 15 (3) and (4), ensure that the verification statement is submitted to the Director on or before September 1 in the year in which the report that was verified was required to be submitted to the Director. O. Reg. 398/15, s. 3.

(2) A person who is required to submit a verification statement in respect of a revised report shall ensure that the verification statement is submitted to the Director within 90 days after the day the person became aware of the error, omission or misstatement that led the person to prepare the revised report. O. Reg. 398/15, s. 3.

Verification team

8. In establishing a verification team for the purposes of conducting verifications under this Regulation, an accredited verification body shall ensure that,

- (a) clause 6.3 of ISO 14065, as it relates to verification teams, is complied with;
- (b) any person selected to form part of a verification team meets the requirements for a verifier set out in clause 4.1 of ISO 14064-3; and
- (c) no person selected to form part of a verification team subcontracts the conduct of verifications to another person. O. Reg. 452/09, s. 8.

Peer review

9. (1) An accredited verification body shall ensure that each verification that it conducts for the purposes of this Regulation is reviewed by a peer reviewer in accordance with clause 8.5 of ISO 14065, as it relates to verification activities. O. Reg. 452/09, s. 9 (1).

(2) As part of the review by a peer reviewer described in subsection (1), an accredited verification body shall ensure that, before a statement under paragraph 1 or 2 of subsection 12 (1) is submitted or a notice under subparagraph 3 ii of subsection 12 (1) is given, the determination that forms the basis of the statement or notice is reviewed by a peer reviewer. O. Reg. 452/09, s. 9 (2); O. Reg. 398/15, s. 4.

Verification, general rules

10. (1) An accredited verification body conducting a verification under this Regulation shall,

- (a) ensure that clauses 4.2 to 4.10 of ISO 14064-3, as they relate to verification, are complied with, except for clauses 4.3.1 and 4.3.5; and
- (b) determine whether there is a reasonable level of assurance that the report,
 - (i) contains no material discrepancy, as described in section 11, and
 - (ii) was prepared in accordance with this Regulation. O. Reg. 398/15, s. 5.

(2) For the purposes of clause 4.6 of ISO 14064-3, the following rules apply:

- 1. In the case of a report prepared in respect of Table 2 activities, the accredited verification body shall visit the facility in respect of which the report was prepared if,
 - i. the verification is conducted in respect of the first report submitted in respect of the facility,
 - ii. no accredited verification body has visited the facility for the purposes of conducting a verification of the last two reports submitted in respect of the facility,
 - iii. the most recent verification of a report in respect of the facility resulted in an adverse verification statement being submitted to the Director,
 - iv. the verification is the first verification conducted by the accredited verification body in respect of a report prepared in respect of the facility, or
 - v. the accredited verification body is of the opinion that a visit to the facility is necessary for the purposes of determining whether the report contains a material discrepancy.
- 2. In the case of a report prepared in respect of an activity other than a Table 2 activity, the accredited verification body shall visit the headquarters or other location of central data management of the person if,
 - i. the verification is conducted in respect of the person's first report submitted in respect of an activity,
 - ii. no accredited verification body has visited the headquarters or other location for the purposes of conducting a verification of the last two reports submitted by the person in respect of the activity,

- iii. the most recent verification of a report submitted by the person in respect of the activity resulted in an adverse verification statement being submitted to the Director,
- iv. the verification is the first verification conducted by the accredited verification body in respect of a report prepared by the person, or
- v. the accredited verification body is of the opinion that a visit to the headquarters or other location is necessary for the purposes of determining whether the report contains a material discrepancy. O. Reg. 398/15, s. 5.

Material discrepancy

11. (1) An accredited verification body shall, after conducting a verification of a report, determine that there is a reasonable level of assurance that the report contains a material discrepancy if it determines that one of the following circumstances applies:

- 1. The per cent discrepancy in the total CO₂e reported results in a discrepancy of five per cent or more, based on the following formula:

$$PD = (SOU/TRE \times 100)$$

where,

PD = per cent discrepancy,

SOU = the net result of summing overstatements and understatements resulting from errors, omissions and misstatements, expressed in tonnes of CO₂e,

TRE = the total CO₂e calculated under paragraph 4 of subsection 7.3 (2) or quantified under subsection 7.4 (2) or (3), as set out in the report.

- 2. The individual or aggregate effect of one or more errors, omissions or misstatements identified in the course of verification makes it probable that there is a discrepancy of five per cent or more in the result of the calculation under paragraph 4 of subsection 7.3 (2) or the quantification under subsection 7.4 (2) or (3), as set out in the report. O. Reg. 398/15, s. 5.

(2) An accredited verification body shall, after conducting a verification of a report, determine that there is a reasonable level of assurance that the report contains a material discrepancy if it determines that the per cent discrepancy in the production data reported in respect of an activity results in 0.1 per cent or more, based on the following formula:

$$PD = (QPDv - QPDi)/QPDi \times 100$$

where,

PD = per cent discrepancy,

QPDv = quantity of production data determined and verified by the accredited verification body,

QPDi = quantity of production data as set out in the report.

O. Reg. 398/15, s. 5.

Verification statement

12. (1) After conducting a verification of a report, the accredited verification body shall prepare and submit to the person who was required to prepare the report a verification statement that meets the requirements set out in clause 4.9 of ISO 14064-3 and that is prepared in accordance with the following rules:

- 1. The accredited verification body shall prepare and submit a positive verification statement, if it has determined that there is a reasonable level of assurance that the report contains no material discrepancy and that the report was prepared in accordance with this Regulation.
- 2. The accredited verification body shall prepare and submit a qualified positive verification statement if it has determined that there is a reasonable level of assurance that the report contains no material discrepancy and that the report was prepared substantially in accordance with this Regulation.
- 3. The accredited verification body shall prepare and submit an adverse verification statement if it has determined that there is a reasonable level of assurance that the report contains a material discrepancy or that the report was not prepared substantially in accordance with this Regulation, it has given notice in accordance with subsection (2) to the person who was required to prepare the report and one of the following circumstances applies:
 - i. The person who received the notice has neither submitted a request under subsection (3) nor submitted a revised report to the Director and the accredited verification body.

- ii. The person who received the notice has submitted a request under subsection (3) and has not, after receiving notice of the Director's confirmation under clause 12.1 (1) (a), submitted a revised report in accordance with subsection 12.1 (3). O. Reg. 398/15, s. 5.

(2) Before preparing and submitting an adverse verification statement as described in paragraph 3 of subsection (1), the accredited verification body shall give to the person written notice of the determination, which notice shall include a statement that the person may make a request under subsection (3). O. Reg. 398/15, s. 5.

(3) A person who receives a notice under subsection (2) may, within seven days after receiving the notice, submit a written request to the Director that the Director review the determination of the accredited verification body. O. Reg. 398/15, s. 5.

(4) A person who submits a request under subsection (3) shall give a copy of the request to the accredited verification body. O. Reg. 398/15, s. 5.

Review by Director

12.1 (1) Upon receiving a request under subsection 12 (3), the Director shall review the determination and provide written notice to the person who made the request and the accredited verification body,

- (a) confirming the determination of the accredited verification body; or
- (b) rejecting the determination of the accredited verification body and deeming a positive or qualified positive verification statement to have been submitted in respect of the report. O. Reg. 398/15, s. 5.

(2) If the Director is of the opinion that additional information is required for the purpose of reviewing a determination, the Director may request additional information from the person or the accredited verification body, and the person or the accredited verification body shall comply with the request forthwith. O. Reg. 398/15, s. 5.

(3) If the Director confirms the determination of the accredited verification body under clause (1) (a), the person may, within 60 days after the date of the Director's confirmation, submit a revised report to the Director and the accredited verification body and a verification statement to the Director. O. Reg. 398/15, s. 5.

Verification report

13. (1) If an accredited verification body conducts a verification of a report under this Regulation, it shall prepare a verification report that sets out, at a minimum, the following:

1. The proposed verification statement.
2. A description of the objectives and scope of the verification and the criteria applied in conducting the verification.
3. A description of the data and information supporting the report.
4. Details of the independent quantifications and checking of the data and information supporting the report.
5. A record of any error, omission, misstatement or non-compliance identified during the verification.
6. A record of any corrections made to the report as a result of the identification of anything mentioned in paragraph 5.
7. An assessment of the data management systems.
8. A summary of conclusions.
9. The peer reviewer's approval of the verification report and the proposed verification statement. O. Reg. 452/09, s. 13 (1); O. Reg. 398/15, s. 6 (1, 2).

(2) An accredited verification body shall provide a copy of a verification report prepared under subsection (1) to the person who was required to prepare the report on or before the date that the verification statement is submitted to the person. O. Reg. 452/09, s. 13 (2); O. Reg. 398/15, s. 6 (3).

Compromised impartiality

14. (1) An accredited verification body shall comply with clause 5.4 of ISO 14065. O. Reg. 452/09, s. 14 (1).

(2) An accredited verification body shall not conduct a verification of a report if any of the following circumstances apply:

1. The accredited verification body has a potential conflict of interest that is a threat to the body's impartiality or there is another threat to the body's impartiality and the threat cannot be effectively managed with a mitigation plan that the Director has consented to in writing.
2. If the report is in respect of Table 2 activities engaged in at a facility,
 - i. the accredited verification body has provided greenhouse gas consultancy services to the owner or operator of the facility within the previous three years and the resulting threat to the body's impartiality cannot be effectively managed with a mitigation plan that the Director has consented to in writing, or

- ii. the accredited verification body has verified six consecutive reports prepared in respect of that facility, unless a minimum of three years have passed since the last verification.
3. If the report is in respect of an activity other than Table 2 activities,
- i. the accredited verification body has provided greenhouse gas consultancy services to the person who prepared the report within the previous three years and the resulting threat to the body's impartiality cannot be effectively managed with a mitigation plan that the Director has consented to in writing, or
 - ii. the accredited verification body has verified six consecutive reports prepared by the person, unless a minimum of three years have passed since the last verification. O. Reg. 398/15, s. 7 (1).
- (3) For the purposes of subparagraph 2 i or 3 i of subsection (2), an accredited verification body provides greenhouse gas consultancy services if it provides any of the following services:
- 1. Greenhouse gas quantification.
 - 2. Greenhouse gas data monitoring or recording.
 - 3. Greenhouse gas information system or internal auditing services.
 - 4. Training that supports greenhouse gas emissions reporting under this Regulation or any other greenhouse gas reporting program. O. Reg. 452/09, s. 14 (3); O. Reg. 398/15, s. 7 (2).
- (4) If, after an accredited verification body has conducted verifications of reports prepared in respect of a specific facility or by a specific person for two or more consecutive years, the accredited verification body ceases to conduct verifications of reports prepared in respect of the facility or the person, as the case may be, the accredited verification body shall not conduct a verification of a report in respect of that facility or by that person until at least three years have passed. O. Reg. 398/15, s. 7 (3).
- (5) Before completing a verification of a report, an accredited verification body shall assess the potential for any compromised impartiality in conducting the verification and provide to the Director a written assessment report that,
- (a) identifies any potential compromised impartiality; and
 - (b) if any potential compromised impartiality is identified under clause (a), proposes a mitigation plan in respect of it. O. Reg. 452/09, s. 14 (5); O. Reg. 398/15, s. 7 (4).
- (6) After verification of a report has begun, the accredited verification body shall, if any potential compromise of its impartiality arises, immediately undertake the assessment mentioned in subsection (5) and submit a written assessment report in accordance with that subsection to the Director. O. Reg. 452/09, s. 14 (6); O. Reg. 398/15, s. 7 (5).
- (7) Upon receipt of a written assessment report under subsection (5) or (6), the Director shall,
- (a) determine whether or not there is a compromise to the impartiality of the accredited verification body; and
 - (b) if a mitigation plan has been proposed, consent to or reject the mitigation plan in writing. O. Reg. 452/09, s. 14 (7).
- (8) If the Director determines that there is a compromise to an accredited verification body's impartiality and rejects a mitigation plan under subsection (7), the accredited verification body shall not conduct or shall cease conducting the verification of the relevant report. O. Reg. 452/09, s. 14 (8); O. Reg. 398/15, s. 7 (6).

POWERS OF DIRECTOR

Director, powers re verification statement

- 15.** (1) The Director may reject a verification statement if,
- (a) the Director determines that there is a compromise to the impartiality of the accredited verification body that issued the statement; or
 - (b) based on the findings of an audit under section 16 or 17, the Director makes a determination that is different from the determination made by the accredited verification body under clause 10 (1) (b). O. Reg. 452/09, s. 15 (1); O. Reg. 398/15, s. 8 (1, 2).
- (2) If the Director makes a determination under clause (1) (a) or (b), the Director shall provide written notice to the person who was required to prepare the report that was verified and to the accredited verification body. O. Reg. 452/09, s. 15 (2); O. Reg. 398/15, s. 8 (3).
- (3) If the Director makes a determination under clause (1) (a), the person who was required to prepare the report shall ensure that the report is verified by another accredited verification body within 180 days after receiving notice of the Director's determination. O. Reg. 398/15, s. 8 (4).
- (4) If the Director makes a determination under clause (1) (b), the person who was required to prepare the report shall ensure that the report is,

- (a) verified by the same accredited verification body within 60 days after receiving notice of the Director's determination; or
- (b) verified by another accredited verification body within 180 days after receiving notice of the Director's determination, if the Director so requires. O. Reg. 452/09, s. 15 (4); O. Reg. 398/15, s. 8 (5).

Audits of report under s. 5 or 6

16. (1) The Director may require an audit of a report required to be prepared under section 5 or 6 by giving written notice to the person who was required to prepare the report. O. Reg. 398/15, s. 9.

(2) The person who was required to prepare the report shall submit to and assist with the audit and shall provide, upon the request of the Director for the purposes of the audit, the following documents:

- 1. All of the data used to generate the report, including all data made available to an accredited verification body for the purposes of verification of the report.
- 2. The verification report prepared by the accredited verification body. O. Reg. 398/15, s. 9.

(3) Upon the request of the Director, the accredited verification body shall assist with the audit and provide all information mentioned in subsection 17 (2). O. Reg. 398/15, s. 9.

Audit of verification and verification report

17. (1) The Director may require an audit of a verification and verification report by giving written notice to the person who was required to prepare the report that was verified and to the accredited verification body that conducted the verification. O. Reg. 398/15, s. 9.

(2) The accredited verification body shall submit to and assist with the audit and shall provide, upon the request of the Director for the purposes of the audit, all information related to the verification and preparation of the verification report. O. Reg. 398/15, s. 9.

(3) Upon the request of the Director, the person who was required to prepare the report that was verified shall assist with the audit and provide the documents mentioned in paragraphs 1 and 2 of subsection 16 (2). O. Reg. 398/15, s. 9.

Requests for information

17.1 (1) The Director or a person designated by the Director may request in writing that any of the following persons submit information described in subsection (2) to the Director:

- 1. A person who owns or operates a facility at which a Table 2 activity is engaged in.
- 2. A person who engages in electricity importation.
- 3. A person who engages in natural gas distribution.
- 4. A person who engages in petroleum product supply. O. Reg. 398/15, s. 9.

(2) Subsection (1) applies in respect of the following information:

- 1. Information, including biomass quantifications, demonstrating that the person was not required to prepare and submit a report in respect of activities engaged in during a year.
- 2. Copies of any submissions that the person was required to make to the Federal government under section 46 or 71 of the *Canadian Environmental Protection Act, 1999*.
- 3. A report setting out the following information in respect of GHG emissions associated with the person's activities engaged in during any year before the first year in respect of which the person was required to prepare a report:
 - i. Quantifications of GHG emissions associated with the activities, expressed in tonnes of CO₂e and quantified,
 - A. using the applicable standard quantification methods set out in the Guideline, or
 - B. if the person is unable to use the applicable standard quantification methods set out in the Guideline, using the applicable best alternative quantification methods set out in the Guideline for the activities or another method that is consented to by the Director in writing.
 - ii. A description of the quantification method used and the data used in the quantifications.
 - iii. Any other information specified by the Director that is related to the quantifications. O. Reg. 398/15, s. 9.

(3) A report mentioned in paragraph 3 of subsection (2) shall be prepared based on information that is in the custody or control of the person or to which the person has, or reasonably can obtain, access. O. Reg. 398/15, s. 9.

(4) A person who receives a request under this section shall provide the information to the Director by the date specified in the request. O. Reg. 398/15, s. 9.

RETENTION OF DOCUMENTS AND RECORDS

Retention

18. (1) A person who is required to perform a quantification under this Regulation shall, in addition to complying with clause 4.10 of ISO 14064-3, keep the following documents and records in a paper or electronic format for a period of at least seven years after the year to which the information relates:

1. A report prepared by the person under this Regulation.
2. A verification report prepared in respect of a report mentioned in paragraph 1.
3. A list of all units, processes, activities and operations that were taken into account in quantifying or estimating GHG emissions.
4. All records and documents used to quantify or estimate GHG emissions from each activity, categorized by process and fuel or material type.
5. If the person engages in electricity importation, NERC E-tags, power contracts, IESO settlement data and all other information needed to confirm the transactions.
- 5.1 Documentation of the process for collecting GHG emissions data.
6. A record showing any greenhouse gas quantifications and the quantification methods used.
7. A record showing all emission factors used for quantifications, including documentation for any site specific factors developed under the applicable standard quantification method.
8. All input data used for greenhouse gas estimates.
9. Documentation of biomass fractions for specific fuels.
10. All data submitted to the Director under this Regulation.
11. All quantifications made to fill in missing data.
12. Names and documentation of key personnel involved in quantifying and reporting on GHG emissions.
13. A log relating to each year, documenting all procedural changes made in data collection and calculations and changes to instrumentation for greenhouse gas estimations and quantifications.
14. If a measurement-based quantification method is used,
 - i. a list of all emission points monitored,
 - ii. collected monitoring data,
 - iii. quality assurance and quality control information,
 - iv. a detailed technical description of the continuous emissions monitoring system, including documentation of any findings and approvals by the Province,
 - v. raw and aggregated data from the continuous emissions monitoring system,
 - vi. a log book showing all system down-times, calibrations, servicing and maintenance of the continuous emissions monitoring system, and
 - vii. documentation of any changes in the continuous emissions monitoring system over time.
15. Any other information that is required for verification of a report mentioned in paragraph 1. O. Reg. 452/09, s. 18 (1); O. Reg. 398/15, s. 10 (1, 2).

(2) The person shall, upon the request of the Director, provide a document or record mentioned in subsection (1) forthwith. O. Reg. 398/15, s. 10 (3).

Retention by accredited verification body

19. An accredited verification body shall keep each of the following documents and records in a paper or electronic format for a period of at least seven years after they have been created or submitted:

1. Documents and records generated during a verification.
2. Verification statements.
3. Verification reports.
4. All documents upon which the conclusions in a verification statement or a verification report were based. O. Reg. 452/09, s. 19.

FORMS

Forms

20. (1) In this Regulation, if a notice, report, statement or other document is required to be given or submitted, other than a document required to be given or submitted by the Director, the notice, report, statement or other document shall be submitted in a form provided by or approved by the Director and in a manner approved by the Director. O. Reg. 452/09, s. 20 (1); O. Reg. 398/15, s. 11.

(2) The Director may require that a document or other record that is given to the Director under this Regulation be given in an electronic format specified by the Director. O. Reg. 452/09, s. 20 (2).

TRANSITIONAL RULES

Definitions

21. In this section and sections 22 to 26,

“2015 activities” means activities engaged in during 2015;

“2016 activities” means activities engaged in during 2016;

“2016 report” means a report prepared in respect of 2015 activities;

“2017 report” means a report prepared in respect of 2016 activities;

“pre-2016 regulation” means this Regulation as it read on December 31, 2015;

“specified Table 2 activity” means a Table 2 activity listed in Item 16, 18 or 19 of Table 2. O. Reg. 398/15, s. 12.

2015 activities

22. (1) Subject to subsection (2),

(a) the requirements of the pre-2016 regulation continue to apply to a person mentioned in subsection 2 (1) of the pre-2016 regulation in respect of 2015 activities that are sources mentioned in subsection 2 (1) of the pre-2016 regulation; and

(b) the pre-2016 regulation, except for section 11 of that regulation, applies in respect of the verification of 2016 reports. O. Reg. 398/15, s. 12.

(2) Section 12 of this Regulation, as remade by Ontario Regulation 398/15 made under the Act, applies in respect of the verification of 2016 reports. O. Reg. 398/15, s. 12.

Steps taken under pre-2016 regulation

23. For the purposes of applying this Regulation as amended by Ontario Regulation 398/15 in respect of a person who is required to do anything under the pre-2016 regulation in respect of activities engaged in before 2016,

(a) a person who prepared a report under the pre-2016 regulation in respect of 2015 activities is deemed to have prepared a report under clause 5 (1) (a) or (b) of this Regulation, as the case may be;

(b) the references in clause 5 (2) (a) and subsection 7.6 (2) to a calculation or quantification are deemed to include a calculation or quantification performed by a person under the pre-2016 regulation for the purpose of determining whether subsection 5 (1) of the pre-2016 regulation applied; and

(c) a person who ensured verification of a report mentioned in clause (a) under the pre-2016 regulation is deemed to have ensured verification under clause 7.6 (1) (a) or (b), as the case may be. O. Reg. 398/15, s. 12.

Quantification of 2016 emissions from Table 2 activities

24. (1) This section applies to a person who owns or operates a facility at which a Table 2 activity is engaged in during 2016 and who reasonably expects that the emissions associated with all 2016 Table 2 activities engaged in at the facility are greater than or equal to 10,000 tonnes of CO₂e. O. Reg. 398/15, s. 12.

(2) A person to whom this section applies and who is required to prepare a 2017 report in respect of a specified Table 2 activity shall do the following:

1. Calculate the sum of the GHG emissions from 2016 activities quantified under clause 7.3 (1) (a), expressed in tonnes of CO₂e, that are associated with any specified Table 2 activities.
2. Quantify the total carbon dioxide emissions associated with the combustion of biomass from engaging in the specified Table 2 activities in the year, expressed as tonnes of carbon dioxide.
3. Calculate the difference between the results of the calculations under paragraphs 1 and 2.

4. Calculate the difference between the results of the calculations under paragraph 4 of subsection 7.3 (2) and paragraph 3. O. Reg. 398/15, s. 12.

(3) A reference in this Regulation to the quantification under paragraph 4 of subsection 7.3 (2) is deemed to be a reference to the calculation under paragraph 4 of subsection (2) in the case of a person mentioned in subsection (2). O. Reg. 398/15, s. 12.

Quantification of 2016 emissions from specified Table 2 activities and other activities

25. (1) This section applies in respect of a person who is required to perform quantifications in respect of any of the following 2016 activities:

1. A specified Table 2 activity.
2. Electricity importation.
3. Natural gas distribution.
4. Petroleum product supply. O. Reg. 398/15, s. 12.

(2) Subject to subsection (3), the person mentioned in subsection (1) shall use the standard quantification methods set out in the Guideline in respect of an activity mentioned in subsection (1). O. Reg. 398/15, s. 12.

(3) If a person is unable to use the applicable standard quantification methods set out in the Guideline in performing quantifications in respect of a 2016 activity mentioned in subsection (1), the person may use the best alternative quantification method set out in the Guideline or such other quantification method as may be consented to by the Director in writing. O. Reg. 398/15, s. 12.

(4) Subsection 7.5 (1) does not apply in respect of a quantification for which a best alternative quantification method is used under subsection (3). O. Reg. 398/15, s. 12.

(5) For the purposes of applying section 7.2 in respect of a 2017 report, the circumstance under subsection 11 (2) does not apply. O. Reg. 398/15, s. 12.

(6) Subsection 11 (2) does not apply in respect of a 2017 report. O. Reg. 398/15, s. 12.

Verification, exceptions for 2017 reports

26. (1) Section 7.6 does not apply in respect of,

- (a) a person who is required to prepare a 2017 report under section 5, if the report is solely in respect of specified Table 2 activities; or
- (b) a person who is required to prepare a 2017 report under section 6. O. Reg. 398/15, s. 12.

(2) No verification is required to be conducted for the purposes of this Regulation in respect of any portion of a 2017 report that sets out quantifications relating to specified Table 2 activities. O. Reg. 398/15, s. 12.

TABLE 1
GREENHOUSE GASES AND GLOBAL WARMING POTENTIALS

Item	Column 1 Common Name of Greenhouse Gas	Column 2 Chemical Formula	Column 3 Chemical Name	Column 4 Chemical Abstract Service Registry No.	Column 5 Global Warming Potential
1.	Carbon dioxide	CO ₂	Carbon dioxide	124-38-9	1
2.	Methane	CH ₄	Methane	74-82-8	21
3.	Nitrous oxide	N ₂ O	Nitrous oxide	10024-97-2	310
4.	Sulfur hexafluoride	SF ₆	Sulfur hexafluoride	2551-62-4	23,900
5.	Nitrogen trifluoride	NF ₃	Nitrogen trifluoride	7783-54-2	17,200
6.	HFC-23	CHF ₃	Trifluoromethane	75-46-7	11,700
7.	HFC-32	CH ₂ F ₂	Difluoromethane	75-10-5	650
8.	HFC-41	CH ₃ F	Fluoromethane	593-53-3	150
9.	HFC-43-10mee	C ₅ H ₂ F ₁₀	1,1,1,2,3,4,4,5,5,5- Decafluoropentane	138495-42-8	1,300
10.	HFC-125	C ₂ HF ₅	Pentafluoroethane	354-33-6	2,800
11.	HFC-134	C ₂ H ₂ F ₄	1,1,2,2-Tetrafluoroethane	359-35-3	1,000
12.	HFC-134a	C ₂ H ₂ F ₄	1,1,1,2-Tetrafluoroethane	811-97-2	1,300
13.	HFC-143	C ₂ H ₃ F ₃	1,1,2-Trifluoroethane	430-66-0	300
14.	HFC-143a	C ₂ H ₃ F ₃	1,1,1-Trifluoroethane	420-46-2	3,800
15.	HFC-152	C ₂ H ₄ F ₂	1,2-Difluoroethane	624-72-6	43
16.	HFC-152a	C ₂ H ₄ F ₂	1,1-Difluoroethane	75-37-6	140
17.	HFC-161	C ₂ H ₅ F	Fluoroethane	353-36-6	12

18.	HFC-227ea	C ₃ HF ₇	1,1,1,2,3,3,3- Heptafluoropropane	431-89-0	2,900
19.	HFC-236cb	C ₃ H ₂ F ₆	1,1,1,2,2,3-Hexafluoropropane	677-565	1,300
20.	HFC-236ea	C ₃ H ₂ F ₆	1,1,1,2,3,3-Hexafluoropropane	431-63-0	1,200
21.	HFC-236fa	C ₃ H ₂ F ₆	1,1,1,3,3,3-Hexafluoropropane	690-39-1	6,300
22.	HFC-245ca	C ₃ H ₃ F ₅	1,1,2,2,3-Pentafluoropropane	679-86-7	560
23.	HFC-245fa	C ₃ H ₃ F ₅	1,1,1,3,3-Pentafluoropropane	460-73-1	950
24.	HFC-365mfc	C ₄ H ₃ F ₅	1,1,1,3,3-Pentafluorobutane	406-58-6	890
25.	Perfluoromethane	CF ₄	Tetrafluoromethane	75-73-0	6,500
26.	Perfluoroethane	C ₂ F ₆	Hexafluoroethane	76-16-4	9,200
27.	Perfluoropropane	C ₃ F ₈	Octafluoropropane	76-19-7	7,000
28.	Perfluorobutane	C ₄ F ₁₀	Decafluorobutane	355-25-9	7,000
29.	Perfluorocyclobutane	c-C ₄ F ₈	Octafluorocyclobutane	115-25-3	8,700
30.	Perfluoropentane	C ₅ F ₁₂	Dodecafluoropentane	678-26-2	7,500
31.	Perfluorohexane	C ₆ F ₁₄	Tetradecafluorohexane	355-42-0	7,400

O. Reg. 493/10, s. 6; O. Reg. 398/15, s. 13.

TABLE 2
TABLE 2 ACTIVITIES

Item	Column 1 Activity	Column 2 Description of activity
1.	Adipic acid production.	The production of adipic acid using oxidation.
2.	Ammonia production.	The production of ammonia through the reaction of nitrogen with hydrogen that has been produced by one of the following: 1. Steam hydrocarbon reforming. 2. Gasification of solid or liquid raw material.
3.	Carbonate use.	The use of one or more carbonates in a production process, excluding the following: 1. The use of carbonates or minerals that contain carbonate for producing cement, copper, nickel, ferroalloys, glass, iron, steel, lead, lime, phosphoric acid, pulp and paper, soda ash, sodium bicarbonate, sodium hydroxide or zinc. 2. The use of carbonates in sorbent technology used to control emissions from general stationary combustion equipment and electricity generation equipment.
4.	Cement production.	The production of Portland, masonry, pozzolanic or any other hydraulic cement.
5.	Coal storage.	The storage of coal at a facility that combusts coal.
6.	Copper and nickel production.	The production of one or both of copper and nickel through smelting, refining and solvent extraction-electrowinning, using one or more of the following processes: 1. Removal of impurities from nickel or copper ore concentrate using carbonate flux reagents. 2. The use of reducing agents, including metallurgical coke, coal or natural gas, to extract metals from their oxides. 3. The use of material, including coke, for slag cleaning. 4. The release of carbon from metal ores. 5. The consumption of graphite or carbon electrodes in electric arc furnaces.
7.	Electricity generation.	The operation of any combustion device, including a cogeneration (combined heat and power) device, that combusts solid, liquid or gaseous fuel for the purpose of producing electricity, excluding the following: 1. The operation of stationary emergency generators with a nameplate generating capacity of less than 10 MW. 2. The operation of portable emergency generators.
8.	Ferroalloy production.	The production of ferrochromium, ferromanganese, ferromolybdenum, ferronickel, ferrosilicon, ferrotitanium, ferrotungsten, ferrovanadium, silicomanganese or silicon metal using pyrometallurgical techniques.
9.	General stationary combustion.	The combustion of solid, liquid, or gaseous fuel or combustible material using general stationary combustion equipment for one or more of the following purposes: 1. Producing electricity. 2. Generating steam or providing useful heat or energy for industrial, commercial or institutional use. 3. Pollution control. 4. Reduction of waste volume.
10.	Glass production.	The production of flat glass, container glass, pressed and blown glass or wool fiberglass using one or more glass melting furnaces to melt a mixture of raw materials, excluding production in an experimental furnace or a research and development process unit.
11.	HCFC-22 production and HFC-23 destruction.	The production of HCFC-22 from chloroform and hydrogen fluoride and any process in which HFC-23 is destroyed.

12.	Hydrogen production.	The production of hydrogen gas using steam hydrocarbon reforming, partial oxidation of hydrocarbons or other transformation of hydrocarbon feedstock.
13.	Iron and steel production.	The production of iron or steel, which may include the processing of taconite iron ore and the production of metallurgical coke.
14.	Lead production.	One of the following: 1. The production of lead by sintering, smelting or direct smelting of lead concentrates. 2. The secondary production or recycling of lead.
15.	Lime production.	The production of a lime product using calcination of limestone or other highly calcareous materials, including dolomite, aragonite, chalk, coral, marble or shell, but excluding production at a kraft pulp mill, soda pulp mill, sulfite pulp mill or a facility that only processes sludge containing calcium carbonate from water softening processes.
16.	Magnesium production.	The production of magnesium metal or products containing magnesium through one of the following: 1. Smelting. 2. Refining. 3. Re-melting. 4. Use of molten magnesium to produce alloys or products containing magnesium through casting, drawing, extruding, forming or rolling operations.
17.	Nitric acid production.	The production of nitric acid that is 30 to 70 per cent in strength using the catalytic oxidation of ammonia.
18.	Operation of equipment for a transmission system or a distribution system (electricity).	The operation of equipment for the purposes of a transmission system or a distribution system.
19.	Operation of equipment related to natural gas.	The operation of equipment related to any of the following: 1. Onshore natural gas transmission compression. 2. Natural gas storage. 3. Liquefied natural gas import and export. 4. Transport of natural gas in a pipeline transportation system.
20.	Petrochemical production.	The production of petrochemicals, including acrylonitrile, carbon black, propylene, ethylene, ethylene dichloride, ethylene oxide and methanol, from feedstocks derived from petroleum or from petroleum and liquefied natural gas, excluding the following: 1. The production of petrochemicals where petrochemicals are produced as a by-product. 2. The production of ethylene dichloride through a direct chlorination process that is operated independently of an oxychlorination process. 3. The production of a petrochemical from biomass feedstock.
21.	Petroleum refining.	The production of any product through the distillation of crude oil or the redistillation, cracking, rearrangement or reforming of unfinished petroleum derivatives.
22.	Phosphoric acid production.	The production of phosphoric acid from phosphate rock and acid.
23.	Primary aluminum production.	The production of aluminum using the Hall-Héroult process, electrolysis in prebake and Søderberg cells or anode baking in prebake cells, excluding production using experimental cells or research and development process units.
24.	Pulp and paper production.	The production of market pulp or pulp and paper at a facility that has chemical recovery, semi-chemical recovery and lime kilns.
25.	Refinery fuel gas use.	The use of any combustion device that combusts refinery fuel gas separately or in combination with any type of gas or uses refinery fuel gas as a chemical feedstock.
26.	Soda ash production.	The production of soda ash using a production line to carry out calcining of trona or sodium sesquicarbonate or to directly produce carbon dioxide through the use of a liquid alkaline feedstock process.
27.	Zinc production.	The primary production of zinc using electro-thermic distillation, pyrometallurgical processing or electrolytic processing or the secondary production of zinc.

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