



*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](http://www.bclaws.ca).

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*Greenhouse Gas Industrial Reporting and Control Act*

**GREENHOUSE GAS EMISSION  
REPORTING REGULATION  
B.C. Reg. 249/2015**

**PART 1 – INTERPRETATION AND APPLICATION**

**Definitions and interpretation**

**1** (1) In the Act and this regulation:

**“facility”** includes

- (a) all buildings, structures, fixtures and equipment that
  - (i) are located or used primarily on a single site, contiguous sites or adjacent sites,
  - (ii) are controlled and directed by the same person, and
  - (iii) function as a single integrated site,
- (b) wastewater collection and wastewater treatment systems that treat wastewater from a facility, if the systems are
  - (i) located on or adjacent to a site or sites referred to in paragraph (a) (i), and
  - (ii) controlled and directed by the person referred to in paragraph (a) (ii),
- (c) storage of petroleum or natural gas products at a terminal that receives petroleum or natural gas products from a facility, if the terminal is
  - (i) located adjacent to a site or sites referred to in paragraph (a) (i), and
  - (ii) controlled and directed by the person referred to in paragraph (a) (ii), and
- (d) mobile equipment that
  - (i) is used primarily at the site or sites referred to in paragraph (a) (i), and
  - (ii) functions as part of the single integrated site referred to in paragraph (a) (iii);

**“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

- (a) if, after construction of the operation, the operation is not authorized to begin operations without receiving an authorization, including a permit or an approval, under an enactment or a municipal or regional district bylaw, the first date on which the operation receives all provincial, municipal and regional district authorizations to begin operations, and
- (b) if paragraph (a) does not apply, the first day of operations after construction of the operation is completed;

**“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 Energy Regulator”** means the regulator as defined in section 1 of the *Energy Resource Activities Act*;

**“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);

**“business mailing address”**, in relation to a person, means the mailing address to which written communication to the person relating to the administration of this regulation should be sent;

**“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;

**“date of first shipment”**, in relation to an industrial operation, means the earlier of the following dates with respect to any product produced by the operation that was, on the applicable date, a regulated product, or has become a regulated product:

- (a) in the case of a product that is capable of being transported, the date on which the operation transported its first shipment of the product from the operation for delivery
  - (i) to a commercial purchaser of the product for consumption or resale,
  - (ii) to another industrial operation that is to refine or otherwise add commercial value to the product, or



- (iii) outside of British Columbia;
  - (b) in the case of a product that is not capable of being transported, the date on which the operation first produced the product.
- “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;
- “fuel usage information”**, in relation to pneumatic venting or flaring, means information
- (a) as to whether or not the substance vented or flared is sweet or sour or processed or unprocessed natural gas, or another substance,
  - (b) if the substance is another substance, identifying the substance, and
  - (c) providing the amount of the substance used or flared, measured in standard cubic metres;
- “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;**“NAICS code”** means the numerical code applicable to one or more producing units within a reporting operation under the North American Industry Classification System published by Statistics Canada, as amended from time to time;**“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;**“oil and gas extraction and gas processing activities”** means

- (a) activities occurring at crude oil wells, crude oil batteries and associated pipelines, storage facilities and pumping stations that have the overall purpose of extracting crude oil and delivering it to a custody transfer point,
- (b) activities occurring at 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 that have the overall purpose of producing natural gas and delivering marketable natural gas to natural gas transmission pipelines,
- (c) activities occurring at exploration and injection wells, and
- (d) water production, treatment, disposal and recycling, including for use in hydraulic fracturing or drilling operations;

**“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) the operator, or
  - (ii) an individual authorized by the operator to act on behalf of the operator in relation to the administration of this regulation, and

- (b) in the case of multiple operators,
  - (i) an individual authorized by all the operators to act on behalf of the operators in relation to the administration of this regulation, or
  - (ii) if no individual is authorized by all the operators, an individual authorized by the person or persons described in subsection (6) (b) to act on behalf of that operator in relation to the administration of this regulation;

**“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;

**“regulated product”** means a product listed in column 2 of Table 2 of Schedule A.1;

**“reporting-only emissions”** means emissions in the Schedule B categories listed in items 1, 2, 3, 4, 6, 11 and 14 of that Schedule;

**“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;

**“sour natural gas”** means natural gas that contains 2% or more, by mole fraction, hydrogen sulfide;

**“sweet natural gas”** means natural gas that contains less than 2%, by mole fraction, hydrogen sulfide.

- (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.
- (5.1) For the purposes of the definition of “new entrant period” in the Act, a new entrant period, in relation to an industrial operation that has been designated under section 20.2 (2) of the Act as a new entrant, means the period set out in section 41.10 of this regulation in relation to the operation.
- (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 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; 323/2021, s. 1; 24/2024, Sch. 3, s. 1; 185/2024, Sch. 4, 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 or facility carries out an activity listed in column 2 of Table 1 of Schedule A,
  - (b) the operation or facility 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, or to a facility within a linear facilities operation, if, during the reporting period,
- (a) the operation or facility 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 or facility 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, a linear facilities operation or a facility within 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.

- (5) Emissions attributable to an industrial operation under this section for the purposes of section 3 of the Act include emissions that are captured and are not emitted to the atmosphere.

[am. B.C. Reg. 24/2024, Sch. 3, s. 2.]

#### **Attribution of emissions for compliance purposes**

- 4** (1) Subject to this section, 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, a linear facilities operation or a facility within 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) to (d) Repealed. [B.C. Reg. 24/2024, Sch. 3, s. 3 (c).]

(2) Repealed. [B.C. Reg. 24/2024, Sch. 3, s. 3 (c).]

(3) If an industrial operation becomes a regulated operation part way through a compliance period, emissions otherwise attributable to the operation under section 3 before the date the operation becomes a regulated operation are not attributable for the compliance period for the purposes of section 6 of the Act.

(4) Emissions otherwise attributable under section 3 for a compliance period to a regulated operation that is a new entrant are not attributable to the new entrant for the purposes of section 6 of the Act during its new entrant period.

(5) For the 2024 compliance period, the emissions attributable to a regulated operation under this section must be determined in accordance with Schedule G.

[am. B.C. Reg. 24/2024, Sch. 3, s. 3.]

#### **Public sector organizations**

- 5** (1) Emissions are not attributable to public sector organizations, as defined in the *Climate Change Accountability 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 reporting purposes*] are attributable to BC Hydro or the subsidiary, as applicable, as a reporting operation.

[am. B.C. Reg. 42/2022, s. 1.]

#### **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 item 1 of Schedule C.
- (1.1) An industrial operation that is an LNG operation 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. Regs. 231/2019, App. 1, s. 2; 24/2024, Sch. 3, s. 4.]

**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 item 1 of 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.
- (3) For certainty, this section does not apply to an opted-in operation.

[am. B.C. Reg. 24/2024, Sch. 3, s. 5.]

### 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 current reporting period, its total attributable emissions, not including carbon dioxide from biomass listed in item 1 of Schedule C, are likely to be greater than or equal to 10 000 tonnes of carbon dioxide equivalent, and
    - (b) register in accordance with section 11.3
      - (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 Part 3, not including carbon dioxide from biomass listed in item 1 of Schedule C, exceed 10 000 tonnes of carbon dioxide equivalent.
  - (2) An operator who is required to register under subsection (1) must
    - (a) if subsection (1) (b) (i) applies, register by May 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



**GREENHOUSE GAS EMISSION REPORTING REGULATION**Part 2 – Reporting Greenhouse Gas Emissions

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produced from biomass listed in item 1 of Schedule C, exceed 10 000 tonnes of carbon dioxide equivalent.

- (2.1) A person who becomes an operator of a single facility operation or a linear facilities operation referred to in subsection (1) after the registration required under subsection (1) (b) (i) or (ii) is made in a reporting period must, within 30 days after becoming the operator of the operation, register in accordance with section 11.3.

- (3) and (4) Repealed. [B.C. Reg. 24/2024, Sch. 3, s. 6 (f).]

[am. B.C. Regs. 24/2024, Sch. 3, s. 6; 185/2024, Sch. 4, s. 2.]

**Director may request information**

- 11.1** (1) The director may require the operator of an industrial operation that the director reasonably suspects meets the description of a reporting operation in section 8 of this regulation to submit information and records to the director for the purpose of determining whether an industrial operation meets that description.

- (2) The operator of an industrial operation must comply with the director's requirement for information and records under subsection (1).

- (3) The director may specify the form and manner of the information required under subsection (1).

[en. B.C. Reg. 42/2022, s. 2.]

**Registration of reporting operations**

- 11.2** (1) The operator of an industrial operation that is either of the following must register in accordance with section 11.3:

(a) a reporting operation that is a reporting operation for the 2024 reporting period;

(b) an operation for which an application has been made under section 20.1 [*opting in and out*] of the Act for designation as an opted-in operation.

- (2) An operator must register as follows:

(a) subject to subsection (3), in the case of an operator of an operation referred to in subsection (1) (a), on or before May 31, 2025;

(b) in the case of an operation referred to in subsection (1) (b),

(i) if the application for designation as an opted-in operation was intended to be effective for the 2024 reporting period, on or before July 31, 2024, and

(ii) if paragraph (a) does not apply, on or before August 1 of the of the calendar year immediately preceding the reporting period for which the application is made.

- (3) A person who becomes an operator of an industrial operation referred to in subsection (1) after the registration required under subsection (2) (a) or (b) is

made must, within 30 days after becoming the operator of the operation, register in accordance with section 11.3.

[en. B.C. Reg. 24/2024, Sch. 3, s. 7; am. B.C. Reg. 185/2024, Sch. 4, s. 3.]

### **Registration requirements – reporting operations and potential reporting operations**

- 11.3** (1) In this section, “**process flow diagram**”, in relation to a reporting period, means a diagram that
- (a) provides an overview of facility operations, processes, product flow and key equipment, and
  - (b) sets out in reasonable schematic detail the processes that produce emissions at a single facility operation or the facilities of a linear facilities operation, as applicable, that are attributable to the operation under section 3 [*attribution of emissions for reporting purposes*], indicating
    - (i) each source of emissions that produces or is likely to produce over 100 tonnes of carbon dioxide equivalent in the reporting period, and
    - (ii) the sources of emissions of each source type if the emissions cumulatively exceed or are likely to exceed 250 tonnes of carbon dioxide equivalent in the reporting period.
- (2) The registration of an operator under section 11 [*registration of potential reporting operations*] or 11.2 must be submitted in the form and manner specified by the director and include the following information:
- (a) if the operator is an individual, the individual’s legal name;
  - (b) if the operator is a corporation,
    - (i) the legal name of the corporation, and
    - (ii) except in the case of a corporation established or continued by an enactment, the incorporation number or registration number assigned to the corporation by the Registrar of Companies;
  - (c) if the operator is a partnership,
    - (i) the legal name of the partner submitting the registration,
    - (ii) the legal name of the partnership,
    - (iii) if the partner is an individual, the individual’s full legal name,
    - (iv) if the partner is a corporation, the information required under paragraph (b) in relation to the corporation, and
    - (v) the registration number, if any, assigned to the partnership by the Registrar of Companies;
  - (d) the legal name of each parent company, if any, of the operator, and the parent company’s head office business mailing address;
  - (e) the operator’s trade name, if any;
  - (f) the operator’s business mailing address;

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- (g) if section 1 (7) [*definitions and interpretation*] applies,
  - (i) the information required under paragraphs (a) to (f) for each of the multiple operators, and
  - (ii) if any operator is an extraprovincial company, as defined in the *Business Corporations Act*, that has its head office outside British Columbia, the business mailing address of the attorney for the extraprovincial company;
- (h) if the facility is a single facility operation or a linear facilities operation, the NAICS codes of the operation;
- (i) the operator's business number as defined in the *Income Tax Act* (Canada);
- (j) any other identifier specified by the director in relation to the operator;
- (k) the legal name, job title and position and business contact information, including business mailing address, email address and telephone number, of each operation representative for the operation;
- (l) a statement specifying whether the reporting operation is a single facility operation, a linear facilities operation or an electricity import operation;
- (m) in the case of a single facility operation or a linear facilities operation, a process flow diagram for the current reporting period;
- (n) whether the operation is one or more of the following:
  - (i) an operation registering under section 11;
  - (ii) a reporting operation registering under section 11.2;
  - (iii) a regulated operation registering under section 11.2;
  - (iv) an electricity import operation registering under section 11.2;
  - (v) an operation that has applied under section 20.1 [*opting in and out*] of the Act for designation as an opted-in operation;
  - (vi) an operation that has applied under section 20.2 [*new entrant*] of the Act for designation as a new entrant;
- (o) in the case of a single facility operation,
  - (i) the name of the facility,
  - (ii) the street address, if any, of the facility,
  - (iii) a facility boundary map,
  - (iv) the geographic coordinates of
    - (A) for an operator registering under section 11, the anticipated or actual largest single point source of emissions attributable under section 3 from the facility during the reporting period in which the operation becomes or is expected to become a reporting operation, and
    - (B) for an operator registering under section 11.2, the largest single point source of emissions attributable under section 3 from the facility during the immediately preceding reporting period;

- (p) in the case of a linear facilities operation, the information referred to in paragraph (o) reported separately for each individual facility within the operation that has
- (i) for an operator referred to in section 11 (2) who registers within the current reporting period, emissions attributable under section 3 in the current reporting period that are or are likely to be greater than or equal to 1 000 tonnes of carbon dioxide equivalent, not including carbon dioxide produced from biomass listed in item 1 of Schedule C, and
  - (ii) for an operator referred to in section 11 (2) (b) who registers after the current reporting period or an operator registering under section 11.2, emissions attributable under section 3 in the reporting period immediately preceding the registration that are greater than or equal to 1 000 tonnes of carbon dioxide equivalent, not including carbon dioxide produced from biomass listed in item 1 of Schedule C;
- (q) in the case of a single facility operation or a linear facilities operation, a list that, for each piece of equipment in the single facility operation, or in each facility within the linear facility operation, as applicable, that
- (i) in the case of an operator referred to in section 11 (2) who registers within the current reporting period, produced or is likely to produce emissions attributable under section 3 exceeding 100 tonnes of carbon dioxide equivalent, not including carbon dioxide produced from biomass listed in item 1 of Schedule C, in the reporting period, and
  - (ii) in the case of an operator referred to in section 11 (2) (b) who registers after the current reporting period or an operator registering under section 11.2, produced emissions attributable under section 3 exceeding 100 tonnes of carbon dioxide equivalent, not including carbon dioxide produced from biomass listed in item 1 of Schedule C, in the immediately preceding reporting period,
- includes the following information:
- (iii) the equipment name assigned to the equipment by the operator;
  - (iv) the equipment type;
- (r) in the case of a single facility operation or a linear facilities operation, the following information:
- (i) the activities listed in column 2 of Table 1 or Table 2 of Schedule A carried out by the operation;
  - (ii) if the operation is a regulated operation, the regulated products produced by the operation;
  - (iii) if the operation is a linear facilities operation, the regulated products produced by each facility;

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- (s) in the case of a linear facilities operation, other than a reporting operation referred to in section 14 (6) [*content of emission reports*], that includes one or more natural gas or oil wells, the BC Energy Regulator well authorization number for each well;
- (t) in the case of a single facility operation or a linear facilities operation, whether any of the following events occurred in relation to the operation or a facility within the linear facilities operation, as applicable, in the immediately preceding reporting period or in the current reporting period before the registration:
  - (i) a closing or temporary shutdown;
  - (ii) an acquisition or a divestment;
  - (iii) a change in the operator having control and direction or a transfer of control and direction to the operator;
  - (iv) a start up of a new facility;
- (u) if any of the events referred to in paragraph (t) occurred, the date of the event and the following information in relation to the event:
  - (i) in the case of the closure or temporary shutdown of a facility or operation controlled and directed by the operator, the name, geographic coordinates and street address, if any, of the facility or operation;
  - (ii) in the case of the acquisition by the operator of a facility,
    - (A) the name, geographic coordinates and street address, if any, of the facility, and
    - (B) the legal name and head office business mailing address of the person from whom the facility was acquired;
  - (iii) in the case of the divestment of a facility or operation controlled and directed by the operator,
    - (A) the name, geographic coordinates and street address, if any, of the facility or operation,
    - (B) the information referred to in paragraphs (a), (b) (i), (c) (i) and (e) in relation to the person to whom the facility or operation was divested, and
    - (C) if the person to whom the facility or operation was divested is a partner in a partnership having control or direction of the facility or operation, the legal name of the partnership;
  - (iv) in the case of a transfer of control and direction of a facility to the operator,
    - (A) the name, geographic coordinates and street address, if any, of the facility, and
    - (B) the legal name and business mailing address of the person from whom the control and direction was transferred;

- (v) in the case of the acquisition by the operator of an operation, the legal name and business mailing address of the person from whom the operation was acquired;
- (vi) in the case of a transfer of control and direction of an operation to the operator, the legal name and business mailing address of the person from whom the control and direction was transferred;
- (vii) in the case of a facility that began operations, the name, geographic coordinates and street address, if any, of the facility;
- (v) any other information required by the director.

[en. B.C. Reg. 24/2024, Sch. 3, s. 7; am. B.C. Reg. 185/2024, Sch. 4, s. 4.]

#### **Change to registration information**

- 11.4** (1) An operator who registers in accordance with section 11.3 must notify the director, in the form and manner specified by the director, within 30 days after a change to any information
- (a) required under section 11.3 (2) (a), (b) (i), (c) (i), (e), (f) and (k), or
  - (b) specified by the director on receiving the operator's registration.
- (2) An operator who registers in accordance with section 11.3 must, within 30 days after the occurrence of an event described in section 11.3 (2) (t) (i) to (iv), provide to the director, in the form and manner specified by the director, the information specified in section 11.3 (2) (u) in relation to the event.
- (3) An operator must, on or before May 31 in each reporting period after the reporting period in which the operator registers under section 11.3, submit to the director, in the form and manner specified by the director, any changes to the information required under section 11.3 other than a change referred to in subsection (1) or (2) of this section.
- (4) This section does not apply in relation to the operator of an industrial operation referred to in section 11.2 (1) (b) if the director
- (a) rejects the operator's application for designation of the operation as an opted-in operation,
  - (b) revokes the designation of the operation as an opted-in operation, or
  - (c) approves an application by the operator for designation of the operation as an opted-out operation.

[en. B.C. Reg. 24/2024, Sch. 3, s. 7; am. B.C. Reg. 185/2024, Sch. 4, s. 5.]

### **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.

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- (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.
- (2.1) If one or more facilities within a linear facility operation become a part of another reporting operation in a reporting period, the person who is the operator of the other 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 or a facility in a reporting period, the person is not responsible for complying with section 3 of the Act in relation to that operation or facility 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) and (5) Repealed. [B.C. Reg. 24/2024, Sch. 3, s. 8 (c).]
- (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.

[am. B.C. Reg. 24/2024, Sch. 3, s. 8.]

**Timing and form of emission reports**

- 13** (1) For the purposes of section 3 (1) [*emission reports*] of the Act, the operator of a reporting operation must ensure that a report including the information set out in section 14 is submitted to the director.
- (1.1) A report under subsection (1) must be submitted
    - (a) in the form and manner specified by the director, and
    - (b) on or before May 31 of the calendar year immediately following the reporting period.
  - (2) Despite subsection (1.1) (b) and sections 14, 28 (1) [*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), 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
  - (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; 24/2024, Sch. 3, s. 9; 185/2024, Sch. 4, s. 6.]

#### **Content of emission reports**

- 14** (1) Repealed. [B.C. Reg. 24/2024, Sch. 3, s. 10 (a).]
- (2) An emission report must include the following information:
- (a) the reporting period to which the report relates;
  - (b) the date the report is submitted;
  - (c) the legal name of the operator;
  - (d) the legal name, job title and position and business contact information, including business mailing address, email address and telephone number, of the person primarily responsible for preparing and submitting the emission report;
  - (e) the name of the reporting operation;
  - (f) the unique identification number of the reporting operation, and of each facility of the reporting operation, provided by the director, if any;
  - (g) 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;
  - (h) if the reporting operation is a single facility operation or a linear facilities operation, the emissions attributable to the operation under section 3, for the reporting period captured at the operation during the reporting period
    - (i) for on-site use,
    - (ii) for on-site sequestration, or
    - (iii) for transfer off-site;
  - (i) a verification statement, if required under Part 5 [verification].



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- (3) Except for a reporting operation referred to in subsection (6) and an electricity import operation, in addition to the information required under subsection (2), 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) within the Schedule B categories listed in items 1 and 5 to 13 of that Schedule, 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.
- (3.1) In addition to the information required under subsection (3) (d), in the case of a linear facilities operation with emissions from pneumatic venting or flaring, the emission report must include fuel usage information.

- (4) In the case of a reporting operation that is a linear facilities operation, other than a reporting operation referred to in subsection (6), or a reporting operation that is a regulated operation, in addition to the information required under subsection (2), the emission report must include
- (a) the information referred to in subsections (3) and (3.1) reported separately for each individual facility within the operation that has emissions attributable under section 3 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 item 1 of Schedule C,
  - (b) the information referred to in subsections (3) (a) to (d) and (3.1) reported separately for each individual facility within the operation that has emissions attributable under section 3 in the reporting period that are greater than or equal to 1 000 tonnes of carbon dioxide equivalent, not including carbon dioxide produced from biomass listed in item 1 of Schedule C, and
  - (c) the information referred to in subsections (3) (a) to (d) and (3.1) reported for the aggregate of the individual facilities within the operation that have emissions attributable under section 3 in the reporting period that are less than 1 000 tonnes of carbon dioxide equivalent, not including carbon dioxide produced from biomass listed in item 1 of Schedule C.
- (4.1) In the case of a reporting operation that is a single facility operation and a regulated operation, in addition to the information required under subsection (2), the emission report must include the information referred to in subsection (3) reported separately for each regulated product produced by the operation.
- (4.2) In the case of a reporting operation that is a linear facilities operation and a regulated operation, in addition to the information required under subsection (2), the emission report must include
- (a) in relation to the individual facilities within the operation, the information referred to in subsection (4) reported separately for each regulated product produced by the operation, and
  - (b) a statement as to whether the linear facilities operation is an LNG operation or a linear facilities operation that does not contain an LNG operation.
- (4.3) For the purposes of subsections (4.1) and (4.2) (a), emissions must be allocated to products in accordance with section 23 (1) (a.1) and (a.2) [*content of compliance reports*].
- (5) In addition to the information required under subsection (2), 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 5 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 item 1 of 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, in addition to the information required under subsection (2),
- (a) the total emissions attributable to the reporting operation during the reporting period,
  - (b) a statement, in the form and manner 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 item 1 of Schedule C.

[am. B.C. Regs. 42/2022, s. 3; 24/2024, Sch. 3, s. 10.]

#### **Methodologies for quantifying emissions**

- 15** (1) In this section, “**parameter**” means a physical property that is measured for the purposes of quantifying emissions.
- (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,
  - (b) Repealed. [B.C. Reg. 24/2024, Sch. 3, s. 11 (a).]
- 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) attributable to specified imports and specified exports, as defined in section 1 of Schedule D, in accordance with section 3 of that Schedule, and
  - (b) attributable to unspecified imports and unspecified exports, as defined in section 1 of Schedule D, in accordance with section 4 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 item 1 of 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 form and manner 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.

[am. B.C. Regs. 42/2022, s. 4; 24/2024, Sch. 3, s. 11; 185/2024, Sch. 4, s. 7.]

**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;
    - (ii) 3% of the total emissions attributable to the reporting operation during the reporting period, not including carbon dioxide produced from biomass listed in item 1 of 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 item 1 of 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.

[am. B.C. Reg. 24/2024, Sch. 3, s. 12.]

#### **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 form and manner 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 form and manner 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, 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 90 days, or a longer period specified by the director, 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 carbon dioxide produced from biomass listed in item 1 of Schedule C, 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 carbon dioxide produced from biomass listed in item 1 of Schedule C, calculated in accordance with this regulation,
- 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 carbon dioxide produced from biomass listed in item 1 of Schedule C, as reported in the emission report referred to in paragraph (a).
- (4) An inaccuracy, omission or change in information included in an emission report must be reported in a supplementary report if
- (a) Repealed. [am. B.C. Reg. 24/2024, Sch. 3, s. 13 (g).]

- (b) the difference between the total emissions attributable to the reporting operation
- (i) from carbon dioxide produced from biomass listed in item 1 of Schedule C, as reported in the most recent emission report for the same reporting period, and
  - (ii) from carbon dioxide produced from biomass listed in item 1 of Schedule C, 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).

(c) Repealed. [am. B.C. Reg. 24/2024, Sch. 3, s. 13 (j).]

- (4.1) An inaccuracy, omission or change in information included in an emission report of a regulated operation must be reported in a supplementary report if correcting the inaccuracy or omission or the change has the effect of increasing the total emissions attributable to the regulated operation under section 3 during the reporting period from an amount that is less than to an amount that is greater than or equal to 10 000 tonnes of carbon dioxide equivalent, not including carbon dioxide produced from biomass listed in item 1 of Schedule C.
- (5) An inaccuracy, omission or change in relation to a matter reported under section 14 (2) (c) to (e) and (g) in an emission report is considered to be immaterial for the purpose of section 3 (5) of the Act.

[am. B.C. Reg. 24/2024, Sch. 3, s. 13.]

### Corrected emission reports

**18.1** A corrected report under section 3 (5.1) [*emission reports*] of the Act must be submitted in the form and manner specified by the director and include the following:

- (a) a revised emission report, in accordance with section 14 [*content of emission reports*] of this regulation, that includes the following, as specified by the director:
  - (i) corrections to inaccuracies in or omissions from the most recent emission report submitted for the reporting period;
  - (ii) updates to information that was required to be reported in the emission report for the reporting period and that has changed;
- (b) if required by the director, an annex, in the form specified by the director, that includes the following, as specified by the director:
  - (i) a description of the differences between the corrected report and the most recent emission report submitted for the reporting period;



- (ii) for a corrected report that includes corrections of inaccuracies or omissions, a description of why the inaccuracies or omissions occurred;
- (iii) for a corrected report that includes corrections of inaccuracies in or omissions from an emission report for which a verification statement was required under section 28 or 29 (1) [*requirement for verification of emission reports and supplementary emission reports*], a calculation of the difference between
  - (A) the total emissions attributable under section 3 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 under section 3 to the reporting operation during the reporting period, as reported in the revised emission report,

expressed as a percentage of the total emissions attributable under section 3 to the reporting operation during the reporting period, as reported in the emission report referred to in clause (A).

[en. B.C. Reg. 24/2024, Sch. 3, s. 14.]

## **PART 3.1 – REGULATED OPERATIONS**

### **Regulated operations**

- 18.2** (1) In this section, “**energy utility**” means an industrial operation primarily engaged in the production, generation, storage, transmission, sale, delivery or provision of electricity, natural gas, steam or any other agent for the production of light, heat, cold or power to or for the public or a corporation for compensation, but does not include the following:
- (a) an industrial operation engaged in oil and gas extraction and gas processing activities;
  - (b) a common carrier, within the meaning of section 65 of the *Utilities Commission Act*, or other operator, of a pipeline for natural gas transmission or oil transmission.
- (2) Subject to this section, for the purposes of paragraph (a) of the definition of “regulated operation” in the Act, the following classes of reporting operation are designated:
- (a) reporting operations with a date of first shipment on or before March 31, 2024;
  - (b) reporting operations other than reporting operations referred to in paragraph (a) of this subsection that produce, or are designed and constructed to produce, a regulated product.

- (3) A reporting operation in a class referred to in subsection (2) (a) is a regulated operation effective April 1, 2024.
- (4) A reporting operation in a class described in subsection (2) (b) is a regulated operation effective on the earlier of the following:
- (a) the date on or after the operation’s authorization date that the director receives an application under section 20.2 of the Act for designation of the operation as a new entrant, if
    - (i) the application requests designation effective on receipt of the application, and
    - (ii) the director designates the operation as a new entrant;
  - (b) the operation’s date of first shipment.
- (5) A reporting operation that is any of the following is not a regulated operation:
- (a) an energy utility;
  - (b) an electricity import operation;
  - (c) a reporting operation whose primary economic activity is classified by NAICS as follows:
    - (i) NAICS Code 11 – agriculture, forestry, fishing and hunting sector;
    - (ii) NAICS Code 22 – utilities sector;
    - (iii) NAICS Code 562 – waste management and remediation services subsector.
- (6) The operator of a regulated operation that meets the following criteria may choose that the operation not be a regulated operation if the operation
- (a) has, for a reporting period, a total amount of emissions attributable to the operation under section 3 [*attribution of emissions for reporting purposes*] that is less than the amount set out in section 8 (1) [*reporting operations*], and
  - (b) continues to be a reporting operation under any of section 9 (1) (a) to (c) [*emissions below threshold*].
- (7) An operator of a regulated operation described in subsection (6) may choose that the operation not be a regulated operation by notifying the director in writing within the first or second reporting period in which the operation has emissions of less than the amount set out in section 8 (1).
- (8) A regulated operation ceases to be a regulated operation at the end of the compliance period in which notice was received by the director under subsection (7).

[en. B.C. Reg. 24/2024, Sch. 3, s. 15; am. B.C. Reg. 185/2024, Sch. 4, s. 8.]

**Emission limit**

- 18.3** For the purposes of the definition of “emission limit” in the Act, the emission limit for a regulated operation for a compliance period is determined in accordance with Schedule E.1.

[en. B.C. Reg. 24/2024, Sch. 3, s. 15.]

**PART 4 – COMPLIANCE REPORTING REQUIREMENTS**

**Timing and form of compliance reports**

- 19** (1) Subject to subsection (2), a compliance report under section 7 (1) [*reporting emissions*] of the Act must be submitted to the director, in the form and manner specified by the director,
- (a) in the case of a compliance report required under section 22.1 [*compliance report*], on or before May 31 of the calendar year immediately following the compliance period, and
  - (b) in the case of a compliance report required under section 23.1 [*compliance report – excess emissions*], on or before November 30 of the calendar year immediately following the compliance period.
- (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; 24/2024, Sch. 3, s. 16.]

**20 and 21** Repealed. [B.C. Reg. 24/2024, Sch. 3, s. 17.]

#### **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) each regulated product produced.
- (2) The operator of a regulated operation must maintain a log of the quantity of each regulated product, in units set out in column 4 of Table 2 of Schedule A.1 for the product, produced each day.
- (3) If there is a change in operator of a regulated operation, or one or more facilities within a linear facility operation become a part of another 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 or a facility in a compliance period, the person is not responsible for complying with section 7 of the Act in relation to that operation or facility 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) and (6) Repealed. [B.C. Reg. 24/2024, Sch. 3, s. 18 (e).]
- (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.

[am. B.C. Reg. 24/2024, Sch. 3, s. 18.]

#### **Compliance report**

- 22.1** For the purposes of section 7 (1) [*compliance reports*] of the Act, the operator of a regulated operation must ensure that a report including the information set out in section 23 of this regulation is submitted to the director in the form and manner specified by the director.

[en. B.C. Reg. 24/2024, Sch. 3, s. 19.]

#### **Content of compliance reports**

- 23** (1) A compliance report required under section 22.1 must include the following information:

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- (a) the matters required under sections 14 (2) (d), (e) and (f) [*content of emission reports*] and 11.3 (2) (e) [*registration requirements – reporting operations and potential reporting operations*] of this regulation;
- (a.1) for each source of emissions referred to in section 14 (3) (c) that is attributable to each facility in the regulated operation for the compliance period under section 4 [*attribution of emissions for compliance purposes*],
  - (i) whether the emissions are from a source that exists solely to produce a single regulated product,
  - (ii) if the source exists to produce more than one regulated product, the amount of the emissions that can reasonably be allocated to each product, and
  - (iii) for each source referred to in subparagraph (ii), the methodology used to determine the amount of the emissions that can reasonably be allocated to each product;
- (a.2) on the basis of the allocation of emissions to regulated products under paragraph (a.1), the percentage of the total emissions attributable to the regulated operation under section 4 that can reasonably be allocated to each regulated product, so that the allocations equal 100% of the attributable emissions;
- (b) the compliance period to which the compliance report relates;
- (c) the date the compliance report is submitted;
- (c.1) for each regulated product produced by each facility in the regulated operation, the quantity of product by facility, including any quantity produced before the product became a regulated product, in units set out in column 4 of Table 2 of Schedule A.1 for the product, calculated in accordance with any directions of the director,
  - (i) produced during the compliance period,
  - (ii) in storage at the beginning of the first day of the compliance period, if applicable,
  - (iii) in storage at the end of the last day of the compliance period, if applicable,
  - (iv) sold during the compliance period, if applicable, and
  - (v) throughput at point of sale during the compliance period, if applicable;
- (c.2) identification of the methodologies used to quantify production under paragraph (c.1);
- (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;
- (e.1) the emissions referred to in paragraph (e) within the Schedule B categories listed in items 2 to 4 and 14 of that Schedule, determined as the sum of the

- emissions set out opposite the Schedule B category in column 3 of Schedule B;
- (f) the emission limit for the regulated operation for the compliance period;
  - (f.1) the calculations used to determine the emission limit in accordance with the equation set out in Schedule E.1, including any supporting calculations;
  - (f.2) the value for each variable in the equation set out in Schedule E.1, including the value of each variable used in any supporting calculations;
  - (g) the difference between the attributable emissions of the regulated operation for the compliance period and the emission limit reported under paragraph (f);
  - (h) Repealed. [B.C. Reg. 24/2024, Sch. 3, s. 20 (d).]
  - (i) any other information required by the director.
- (2) In addition to the information required under subsection (1), a compliance report required under section 22.1 for the following must include the information set out in subsection (3):
- (a) a regulated operation that is a new entrant;
  - (b) a regulated operation for which an application has been made under section 20.2 of the Act for designation as a new entrant requesting a new entrant period beginning during the compliance period.
- (3) Subject to subsection (4), a compliance report referred to in subsection (2) must include the following:
- (a) the information required under subsection (1) (a.1) and (e) calculated in accordance with both of the following:
    - (i) despite the exclusion under section 4 (4), during the new entrant period, of emissions otherwise attributable to the new entrant under that section, as if emissions during the new entrant period were attributable to the new entrant under that section;
    - (ii) taking into account the exclusion of attributable emissions under section 4 (4);
  - (b) the information required under subsection (1) (c.1) (i) and (f) to (f.2) calculated in accordance with both of the following:
    - (i) despite the exclusion under Schedule E.1 of
      - (A) the production of a regulated product produced by an industrial operation during a compliance period before it became a regulated operation, and
      - (B) the production of a regulated product by a new entrant during its new entrant period,as if production during those periods was included for the purposes of calculating the emission limit under Schedule E.1 for the compliance period;

- (ii) taking into account the exclusion of production referred to in subparagraph (i) of this paragraph.
- (4) In the case of a regulated operation referred to in subsection (2) (b), the information required under subsection (3) must be calculated as if the designation of the operation as a new entrant has been made with the new entrant period beginning on the date requested in the application.
- (5) In addition to the information required under subsections (1) and (3), the compliance report required under section 22.1 of an operator of a regulated operation referred to in subsection (2) must include the following:
  - (a) if the operation's date of first shipment is on or before March 31, 2024,
    - (i) a statement asserting that the operation was a reporting operation on the date the operator's application for designation as a new entrant was submitted to the director, and
    - (ii) the operation's date of first shipment;
  - (b) if the operation's date of first shipment is on or after April 1, 2024,
    - (i) a statement asserting that the operation was a reporting operation on the date the application for designation as a new entrant was submitted to the director,
    - (ii) the operation's authorization date,
    - (iii) the operation's date of first shipment, if applicable, and
    - (iv) if the operation is a new entrant, the date under section 41.10 (1) or (2) that the operation's new entrant period began.
- (6) The operator of a regulated operation must submit an additional compliance report for a compliance period including the information required under subsections (3) and (5) if
  - (a) an application is made under section 20.2 of the Act for designation of the operation as a new entrant after the date the compliance report including the information required under subsection (1) for the compliance period is submitted, and
  - (b) the operation is designated as a new entrant with a new entrant period beginning during the compliance period.
- (7) A compliance report required under subsection (6) must be submitted within 30 days after the director gives the operator notice of the designation.
- (8) In addition to the information required under subsection (1), a compliance report required under section 22.1 for an industrial operation that becomes a regulated operation part way through a compliance period must include the following:
  - (a) the information required under subsection (1) (a.1) and (e) calculated in accordance with both of the following:
    - (i) despite the exclusion under section 4 (3) of emissions otherwise attributable to the operation during the compliance period under that

section before the date the operation became a regulated operation, as if emissions otherwise attributable to the operation for the compliance period before that date were attributable to the operation under that section;

- (ii) taking into account the exclusion of attributable emissions under section 4 (3);
- (b) the information required under subsection (1) (c.1) (i) and (f) to (f.2) calculated in accordance with both of the following:
  - (i) despite the exclusion under Schedule E.1 of the production of a regulated product produced by an industrial operation during a compliance period before the operation became a regulated operation, as if production in the compliance period before the operation became a regulated operation was included for the purposes of calculating the emission limit under Schedule E.1 for the compliance period;
  - (ii) taking into account the exclusion of production referred to in subparagraph (i) of this paragraph;
- (c) the operation's date of first shipment.

[am. B.C. Regs. 187/2023, Sch., s. 12; 24/2024, Sch. 3, s. 20; 185/2024, Sch. 4, s. 9.]

#### **Compliance report – excess emissions**

**23.1** In addition to the compliance report required under section 22.1, the operator of a regulated operation, other than a regulated operation that is a new entrant, that had excess emissions in the compliance period must ensure that a report including the following information, as applicable, respecting how the regulated operation met its compliance obligation for the compliance period is submitted to the director:

- (a) the amount of the monetary payment made to the government, with proof of payment that the director considers satisfactory;
- (b) the number of compliance units made available in a compliance account of the regulated operation for retirement, including the unique identifiers assigned to each compliance unit by the registry administrator;
- (c) any other information required by the director.

[en. B.C. Reg. 24/2024, Sch. 3, s. 21.]

#### **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 form and manner 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



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- (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 form and manner 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).
- (1.1) In addition to the matters under subsection (1), a supplementary compliance report for an operator of a regulated operation referred to in section 23.1 of this regulation that has an additional compliance obligation under section 6.1 (2) (a) [*greenhouse gas emission correction*] of the Act must include the information required under section 23.1 of this regulation respecting how the regulated operation met its additional compliance obligation for the compliance period.
- (2) A supplementary compliance report must be submitted within 90 days, or a longer period specified by the director, after the operator becomes aware of an omission, inaccuracy or change in information.
- (3) Inaccuracies, omissions or changes relating to information reported under section 23 (1) (c.1) are considered to be immaterial for the purposes of section 7 (5) of the Act if the difference between the following quantities does not exceed 0.1%:
- (a) the quantity of a regulated product produced during a compliance period as reported in the most recent compliance report for the same compliance period;
  - (b) the quantity of a regulated product produced during that compliance period calculated in accordance with this regulation.
- (4) Subject to subsection (5), inaccuracies, omissions or changes are considered to be immaterial for the purposes of section 7 (5) of the Act if the difference between

- (a) the total emissions attributable to the regulated operation during a 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 that compliance period 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 regulated operation during the compliance period as reported in the compliance report referred to in paragraph (a).
- (5) An inaccuracy, omission or change must be reported in a supplementary report if 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 10 000 tonnes of carbon dioxide equivalent.

[am. B.C. Reg. 24/2024, Sch. 3, s. 22.]

#### **Corrected compliance reports**

- 24.1** (1) A corrected compliance report under section 7 (5.1) [*compliance reports*] of the Act must be submitted in the form and manner specified by the director and include
- (a) a revised compliance report, in accordance with section 23 [*content of compliance reports*] of this regulation, that includes the following, as specified by the director:
    - (i) corrections to inaccuracies in or omissions from the most recent compliance report submitted for the compliance period;
    - (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 that includes
    - (i) a description of the differences between the revised compliance report and the most recent compliance report submitted for the compliance period,
    - (ii) for a corrected 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) In addition to the matters under subsection (1), a corrected compliance report for an operator of a regulated operation referred to in section 23.1 of this regulation that has an additional compliance obligation under section 6.1 (2) (a) [*greenhouse gas emission correction*] of the Act must include the information required under section 23.1 of this regulation respecting how the regulated operation met its additional compliance obligation for the compliance period.

[en. B.C. Reg. 24/2024, Sch. 3, s. 23.]

## **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 act 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. Regs. 294/2020, s. 5; 76/2022, s. 11.]

#### 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.
- (1.1) Despite section 2 [*effect of amendments*], a person is not required to be accredited in accordance with amendments to ISO 14065 until required to do so by,
- (a) if the person is not an accredited verification body, a member of the International Accreditation Forum, or
  - (b) if the person is an accredited verification body, the member of the International Accreditation Forum that accredited the verification body.
- (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.  
[am. B.C. Reg. 323/2021, s. 2.]

## **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 carbon dioxide from biomass listed in item 1 of Schedule C.
- (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*].  
[am. B.C. Reg. 24/2024, Sch. 3, s. 24.]

### **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) and (4) Repealed. [B.C. Reg. 24/2024, Sch. 3, s. 25.]  
[am. B.C. Regs. 294/2020, s. 6; 24/2024, Sch. 3, s. 25.]

### **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 item 1 of 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.
- (3.1) A corrected emission report submitted under section 3 (5.1) of the Act that corrects inaccuracies in or omissions from an emission report of a reporting operation to which this Division applies must, if required by the director, be accompanied by a verification statement verifying the information specified by the director.
- (4) Information required under section 14 (3) (g) [content of emission reports] need not be verified in a verification statement under this Division.

[am. B.C. Reg. 24/2024, Sch. 3, s. 26.]

### 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.
  - (1.1) Despite section 2 [effect of amendments], the verification process described in subsection (1) is not required to comply with amendments to ISO 14064-3 until required to do so by the member of the International Accreditation Forum that accredited the verification body conducting the verification process.
  - (2) A verification process referred to in subsection (1) must include the following:
    - (a) a review by the verification body of records relevant to the verification of information included in the emission report, including, but not limited to,
      - (i) inventory and stock records,
      - (ii) sales and purchase records,
      - (iii) onsite and offsite delivery records,

- (iv) input purchase and delivery records,
- (v) fuel measurement records,
- (vi) equipment rated capacity, power, run time and load factor records, as applicable, and
- (vii) any other information that provides financial or direct measurement information about the emissions, product and energy data reported;
- (b) an assessment by the verification body of the sources and magnitude of potential errors, omissions and misstatements for the purposes of designing an appropriate verification plan;
- (c) preparation of a verification plan by the verification body, including an evidence gathering plan;
- (d) one or more site visits, as described in subsection (3), conducted by the verification body;
- (d.1) the procedures by the verification body that, in the professional judgment of the verification body, are required in the verification process, including, but not limited to,
  - (i) conducting interviews with relevant operation and facility personnel, including those responsible for preparation and accounting of emissions, product and energy data,
  - (ii) making direct observations, in person or virtually, of equipment and elements of the facility and operation that are material for the verification process,
  - (iii) reviewing relevant financial transactions necessary to confirm the complete and accurate reporting of emissions, product, and energy data, and
  - (iv) conducting an appropriate number of data checks in accordance with an evidence-gathering plan that
    - (A) identifies each facility in the reporting operation that has emissions attributable under section 3 for the reporting period,
    - (B) focuses on the largest and most uncertain estimates of emission and energy data,
    - (C) ensures the accuracy of calculations and allocations of emission and energy data,
    - (D) enables the verification body to conclude with a reasonable level of assurance whether the emission report is free of material errors, omissions, or misrepresentations,
    - (E) reviews meter and analytical instrumentation measurement accuracy and calibration for consistency with manufacturer's specifications, and

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- (F) identifies and assesses the validity of any data substitutions in accordance with the directions of the director, or, if there are no directions, with best industry practice;
  - (e) application by the verification body of verification procedures at a reasonable level of assurance;
  - (f) an evaluation by the verification body of whether the emission report was prepared and the emissions reported in it quantified in accordance with the requirements of this regulation;
  - (g) an assessment by the verification body of the materiality of any errors, omissions or misstatements identified;
  - (h) an assessment by the verification body of
    - (i) whether any data substitutions used in quantifying information in the emission report have been prepared in accordance with the requirements of section 15 (2) [*methodologies for quantifying emissions*], or, if no requirements are specified, whether any data substitutions used in quantifying information in the emission report have been prepared in accordance with best industry practice, and
    - (ii) whether the operator corrected any errors identified in the verification process that can be corrected within a reasonable time and reasonable effort.
- (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) for an operation that is not a regulated operation, at least one site visit must be made to each individual facility within the operation where emissions attributable under section 3 from the facility 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);
  - (e) for an electricity import operation, a site visit must be made to the primary operations centre if necessary to provide a reasonable level of assurance that the emission report is materially correct.



- (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 11.3 (2) (m), if 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; 323/2021, s. 3; 24/2024, Sch. 3, s. 27.]

#### **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,

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- (b) identification of the following:
- (i) information in the emission report that was corrected as a result of 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 statement referred to in subsection (1) (a) unless
- (a) the verification body is of the opinion that the verification statement contains as few qualifications as possible,
  - (b) any errors, omissions and misstatements in the emission report have been corrected if possible in a reasonable amount of time at a reasonable effort,
  - (c) the sum of all errors, omissions and misstatements do not result in a net overstatement or understatement of total emissions attributable under section 3 to the reporting operation during the reporting period, not including carbon dioxide from biomass listed in item 1 of Schedule C, that exceeds the lesser of
    - (i) 1 000 tonnes carbon dioxide equivalent, not including carbon dioxide from biomass listed in item 1 of Schedule C,
    - (ii) 1% of the total emissions attributable to the reporting operation during the reporting period, not including carbon dioxide from biomass listed in item 1 of Schedule C, and
    - (iii) an amount specified by the director that is less than the lesser of the amounts in subparagraph (i) or (ii),
  - (d) any single error, omission or misstatement does not result in a net overstatement or understatement of total emissions attributable under section 3 to the reporting operation during the reporting period, not including carbon dioxide from biomass listed in item 1 of Schedule C, that exceeds the lesser of
    - (i) 1 000 tonnes carbon dioxide equivalent, not including carbon dioxide from biomass listed in item 1 of Schedule C,
    - (ii) 1% of the total emissions attributable to the reporting operation during the reporting period, not including carbon dioxide from biomass listed in item 1 of Schedule C, and
    - (iii) an amount specified by the director that is less than the lesser of the amounts in subparagraph (i) or (ii), and
  - (e) the verification body is of the opinion 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 not have been changed or influenced by one or more errors, omissions, or misstatements in the emission report.

- (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
    - (i) qualifications to the verification statement, and
    - (ii) errors, omissions and misstatements in the emission report,
  - (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
    - (i) qualifications to the verification statement, and
    - (ii) errors, omissions and misstatements in the emission report.
- (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. Regs. 294/2020, s. 8; 323/2021, s. 4; 24/2024, Sch. 3, s. 28; 185/2024, Sch. 4, s. 10.]

**32** Repealed. [B.C. Reg. 24/2024, Sch. 3, s. 29.]

#### **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;

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- (d) with respect to the reporting operation, the information referred to in sections 11.3 (2) (a) to (c), (e) to (g), (m) and (o) [*registration requirements reporting operations and potential reporting operations*] and 14 (2) (a), (d) and (f) [*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 item 1 of 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 item 1 of Schedule C, or
    - (iii) less than 1 000 tonnes of carbon dioxide equivalent, not including carbon dioxide produced from biomass listed in item 1 of 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 a subtotal setting out the total amount of reporting-only emissions;
  - (g.1) with respect to a regulated operation, the total emissions attributable to the operation under section 4;
  - (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. Regs. 294/2020, s. 9; 24/2024, Sch. 3, s. 30.]

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

#### **Application of Division 3**

- 34** This Division applies to a regulated operation in respect of
- (a) an emission report submitted under section 3 of the Act, and
  - (b) a compliance report submitted under section 7 of the Act.

[en. B.C. Reg. 24/2024, Sch. 3, s. 31.]

#### **Requirement for verification of reports**

- 35** (1) Subject to subsection (2), an emission report required under section 13 (1) [*emission report*] and a compliance report required under section 22.1 [*compliance report*] 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.

[am. B.C. Reg. 24/2024, Sch. 3, s. 32.]

#### **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.

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- (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) or (6) (a) for a regulated operation, and
  - (b) the difference between the amount of emissions most recently reported under section 14 (3) (a), (4) or (6) (a) and verified for a reporting period and the amount reported 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 in relation to the following:
- (a) corrections referred to in subsection (2) that relate to the total emissions reported under section 23 (1) (e) [*content of compliance reports*] and verified if the difference between the amount of emissions most recently reported under that paragraph and verified 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;
  - (b) corrections referred to in subsection (2) that relate to information reported under section 23 (1) (c.1) for a regulated product and verified if the difference between the quantity of the regulated product reported under that paragraph for a compliance period and verified and the quantity reported in the supplementary compliance report for the compliance period is less than 0.1%;
  - (c) corrections referred to in subsection (2) to information reported under section 23.1 [*compliance report – excess emissions*].
- (6) Subject to subsection (7), a corrected compliance report submitted under section 7 (5.1) of the Act must be accompanied by a verification statement if required by the director.
- (7) A corrected compliance report need not include a verification statement in relation to corrections to information reported under section 23.1.

[am. B.C. Reg. 24/2024, Sch. 3, s. 33.]

### Verification of reports

- 37** (1) 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.

- (2) In addition to the requirements under section 30 (2), a verification process referred to in section 30 (1) in relation to the compliance report of a regulated operation must include
  - (a) a review by the verification body of product records relevant to the verification of information included in the compliance report, and
  - (b) an evaluation by the verification body of whether the compliance report and the methodologies used to quantify production data in the report are consistent with the requirements of this regulation.
- (3) In addition to the requirements under section 30 (3), at least one site visit must be made to each individual facility within a regulated operation where emissions are greater than or equal to 10 000 tonnes of carbon dioxide equivalent.
- (4) In addition to the requirements under section 30 (2), a verification process referred to in section 30 (1) in relation to the compliance report of a regulated operation must include
  - (a) the procedures by the verification body that, in the professional judgment of the verification body, are required in the verification process, including an appropriate number of data checks in accordance with an evidence-gathering plan that
    - (i) identifies the regulated products, if any, produced by each facility that has emissions attributable under section 4 [*attribution of emissions for compliance purposes*] for the reporting period,
    - (ii) focuses on the largest and most uncertain estimates of product data, and
    - (iii) ensures the accuracy of calculations and allocations of product data, and
  - (b) an evaluation by the verification body of whether the compliance report and the methodologies used to quantify production data in the report are consistent with the requirements of this regulation.

[am. B.C. Reg. 24/2024, Sch. 3, s. 34.]

#### **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 a regulated 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
    - (a) 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) (a) to (b)

- and (c.1) to (g) and (2) to (4) [*content of compliance reports*] in relation to the regulated operation for the compliance period, and
- (b) if the regulated operation produced more than one regulated product during the compliance period,
    - (i) the allocation of emissions to the regulated products produced by the regulated operation under section 23 (1) (a.1) and (a.2) is materially correct, based on the allocation methodology used, and
    - (ii) the allocation methodology used was fair and reasonable.
  - (3) A verification body must not provide a statement referred to in subsection (2) unless
    - (a) the verification body is of the opinion that the verification statement contains as few qualifications as possible,
    - (b) any errors, omissions and misstatements with respect to information required under section 23 (1) (a) to (b), (c.1) to (e.1) and (f.1) to (g) and (2) to (4) have been corrected if possible in a reasonable amount of time at a reasonable effort, and
    - (c) the net effect of all errors, omissions and misstatements does not result in an overstatement or understatement that exceeds 0.1% of the amounts referred to in section 23 (1) (c.1) and (2) (b).

[am. B.C. Reg. 24/2024, Sch. 3, s. 35.]

#### 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) 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) to (4), as applicable [*content of compliance reports*].

[am. B.C. Reg. 24/2024, Sch. 3, s. 36.]

#### Transition – new LNG operations

- 40** Despite sections 27 [*application of Division 2*] and 34 [*application of Division 3*], if a reporting operation becomes a regulated 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 regulated product is produced.

[am. B.C. Reg. 24/2024, Sch. 3, s. 37.]

#### **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 5.1 – OPTED-IN OPERATIONS**

#### **Application to opt in**

- 41.1** (1) For the purposes of section 20.1 [*opting in and out*] of the Act, the operator of an industrial operation may apply to the director in accordance with this section for designation of the operation as
- (a) a reporting operation, or
  - (b) a reporting operation and a regulated operation.

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- (2) An application must be submitted, in the form and manner specified by the director,
- (a) if the application is for a designation that is intended to be effective for the 2024 reporting period, on or before July 31, 2024, or
  - (b) if paragraph (a) does not apply, on or before August 1 of the calendar year immediately preceding the reporting period for which the designation is intended to be effective.
- (3) An application must include the information required by the director for the purposes of determining the applicant's eligibility, under section 41.2, to be designated as a reporting operation, or as a reporting operation and a regulated operation, as applicable.

[en. B.C. Reg. 24/2024, Sch. 3, s. 38; am. B.C. Reg. 185/2024, Sch. 4, s. 11.]

#### Eligibility criteria

- 41.2** (1) Subject to subsections (3) and (4), for the purposes of section 20.1 (2) of the Act, the director must be satisfied that the following criteria are met in order to designate an industrial operation as a reporting operation:
- (a) the operation has emissions that are attributable to the operation for the purposes of section 3 [*emission reports*] of the Act;
  - (b) the operation is not an electricity import operation;
  - (c) the operation is not a part of a single facility operation or a linear facilities operation;
  - (d) the director does not have reason to believe that
    - (i) the operator is incapable of fulfilling the obligations of an operator of a reporting operation under the Act and the regulations, or
    - (ii) designating the operation as a reporting operation is contrary to the public interest.
- (2) Subject to subsections (3) and (4), for the purposes of section 20.1 (2) of the Act, the director must be satisfied that the following criteria are met in order to designate an industrial operation as a reporting operation and a regulated operation:
- (a) the criteria set out in subsection (1) (a) to (c) of this section;
  - (b) the operation has emissions that are attributable to the operation for the purposes of section 6 [*compliance obligation*] of the Act;
  - (c) the operation is not an operation whose primary economic activity is classified by NAICS as follows:
    - (i) NAICS Code 11 – agriculture, forestry, fishing and hunting sector;
    - (ii) NAICS Code 22 – utilities sector;
    - (iii) NAICS Code 562 – waste management and remediation services subsector;

- (d) the operation produces a regulated product;
- (e) the director does not have reason to believe that
  - (i) the operator is incapable of fulfilling the obligations of an operator of a reporting operation and a regulated operation under the Act and the regulations, or
  - (ii) designating the operation as a reporting operation and a regulated operation is contrary to the public interest.
- (3) An industrial operation that is a part of a single facility operation or a linear facilities operation may be designated as a reporting operation, or as a reporting operation and a regulated operation, if the industrial operation would be a regulated operation if one or both of the prohibitions in section 18.2 (5) (a) and (c) (ii) did not apply.
- (4) For the purposes of section 20.1 (2) of the Act, the criteria set out in subsection (1) (a), (b) and (d) of this section must be met in order for an industrial operation described in subsection (3) to be designated as a reporting operation.
- (5) For the purposes of section 20.1 (2) of the Act, the director must be satisfied that the following criteria are met in order to designate an industrial operation described in subsection (3) of this section as a reporting operation and a regulated operation:
  - (a) the criteria set out in subsections (1) (a) and (b) and (2) (b), (c) (i) and (iii), (d) and (e);
  - (b) the designation is consistent with the objective of limiting to regulated operations that are emission-intensive and exposed to competition in international markets the application of any exemption from the payment of tax under the *Carbon Tax Act*, or any refund of tax paid under that Act, provided for in regulation made under section 84 (3) (n) of that Act.
- (6) For the purposes of subsection (5) (b) of this section, the director must consider
  - (a) the extent to which the regulated products produced by the industrial operation are intended primarily for international markets or are subject to competition from international producers, and
  - (b) whether the regulated products produced by the industrial operation are intended to be sold to wholesale purchasers or marine users.
- (7) The operator of an opted-in operation that ceases to meet any of the criteria for the designation of the operation as a reporting operation, or as a reporting operation and a regulated operation, as applicable, must notify the director without delay.

[en. B.C. Reg. 24/2024, Sch. 3, s. 38; am. B.C. Reg. 185/2024, Sch. 4, s. 12.]

**Notification of decision**

**41.3** The director must notify the applicant of an approval or rejection of the application on or before December 1 of the calendar year immediately preceding the reporting period for which the application was made.

[en. B.C. Reg. 24/2024, Sch. 3, s. 38.]

**Opting-in effective**

**41.4** (1) The designation of an opted-in operation under section 41.3 is effective as follows:

- (a) if the application is for a designation that is intended to be effective for the 2024 reporting period, on April 1, 2024;
- (b) if paragraph (a) does not apply, on January 1 of the reporting period for which the application for designation is made.

(2) The designation of an opted-in operation remains in effect until the earliest of the following:

- (a) if the director revokes the designation, the date on which the revocation is effective under section 20.1 (5) [*opting in and out*] of the Act;
- (b) in the case of an opted-in operation that is designated as a reporting operation, the date the operation becomes a reporting operation under section 8 of this regulation;
- (c) in the case of an opted-in operation that is designated as a reporting operation and a regulated operation, the date the operation becomes a reporting operation under section 8 and a regulated operation under section 18.2.

[en. B.C. Reg. 24/2024, Sch. 3, s. 38.]

**Revocation of designation**

**41.5** The director may revoke the designation of an opted-in operation if the criteria for the designation under section 41.2 (1) or (2) [*eligibility criteria*], as applicable, are no longer met.

[en. B.C. Reg. 24/2024, Sch. 3, s. 38.]

**Application to opt out**

**41.6** (1) The operator of an opted-in operation may apply to the director in accordance with this section for the designation of the operation under section 20.1 [*opting in and out*] of the Act to be revoked.

(2) An application must be submitted to the director

- (a) on or before August 1 of the calendar year immediately preceding the reporting period for which the revocation is intended to be effective, and
- (b) in the form and manner specified by the director.

(3) An application must include the following information:

- (a) a statement signed and dated by the operation representative requesting that the designation be revoked;
  - (b) the compliance period for which the revocation is intended to be effective;
  - (c) the date the report is submitted;
  - (d) any identifier specified by the director in relation to the operator or the operation.
- (4) For the purposes of section 20.1 (4) of the Act, the director may revoke the operation's designation if the director does not have reason to believe that the revocation is contrary to the public interest.

[en. B.C. Reg. 24/2024, Sch. 3, s. 38.]

#### **Notification of decision**

- 41.7** The director must notify the applicant of an approval or rejection of the application on or before December 1 of the calendar year immediately preceding the reporting period for which the application was made.

[en. B.C. Reg. 24/2024, Sch. 3, s. 38.]

## **PART 5.2 – NEW ENTRANTS**

#### **Application for designation as new entrant – transitional**

- 41.8**
- (1) As an exception to section 20.2 of the Act, an application for designation of an industrial operation as a new entrant may be made only by the operator of a reporting operation that is, or is expected to become, a regulated operation.
  - (2) An application for designation as a new entrant of a reporting operation with a date of first shipment on or before March 31, 2024 must be made on or before May 31, 2025.
  - (3) An application for designation as a new entrant of a reporting operation other than an operation referred to in subsection (2) must be made
    - (a) on or after the operation's authorization date, and
    - (b) on or before May 31 of the compliance period in which the operation's first compliance report is due if the designation is made.
  - (4) An application must be in the form and manner specified by the director and include the following:
    - (a) a statement signed and dated by a senior officer of the operator of the operation requesting the designation and attesting to the truth of the information provided in the application;
    - (b) a statement specifying whether the operation is forecasted to have emissions attributable under section 3 exceeding 100 000 tonnes of carbon dioxide equivalent per year;
    - (c) the date the application is submitted;

- (d) the information referred to in section 11.3 (2) (a) to (k) [*registration requirements – reporting operations and potential reporting operations*] in relation to the operator and the operation, as applicable;
- (e) the legal name, job title and position and business contact information, including mailing address, email address and telephone number, of the person primarily responsible for preparing and submitting the application;
- (f) an assertion that the operation is a reporting operation;
- (g) if the application is for an operation with a date of first shipment on or after April 1, 2024 requesting a new entrant period beginning before the date of first shipment,
  - (i) assertions that
    - (A) the date of first shipment has not occurred, and
    - (B) the authorization date has occurred,
  - (ii) confirmation that the operator wishes the operation to become a regulated operation with a new entrant period beginning on the date of receipt of the application, and
  - (iii) a description of
    - (A) the authorizations, including permits and approvals, required under an enactment or a municipal or regional district bylaw after completion of construction of the operation in order for the operation to begin operations, or
    - (B) if no authorizations referred to in clause (A) are required, the operations that have begun;
- (h) an assertion as to the date of first shipment, if the application is for either of the following:
  - (i) an operation with a date of first shipment on or before March 31, 2024 the application for which is submitted after the date of first shipment;
  - (ii) an operation with a date of first shipment on or after April 1, 2024 the application for which
    - (A) is submitted after the date of first shipment, and
    - (B) requests a new entrant period beginning on the date of first shipment;
- (i) any other information required by the director.

[en. B.C. Reg. 24/2024, Sch. 3, s. 38; am. B.C. Reg. 185/2024, Sch. 4, s. 13.]

#### Eligibility criteria

**41.9** For the purposes of section 20.2 (2) [*new entrant*] of the Act, the director must be satisfied that the following criteria are met in order to designate an industrial operation referred to in section 41.8 of this regulation as a new entrant:

- (a) the operation is a reporting operation;

- (b) the operation has registered under section 11 or 11.2 [*registration of reporting operations*];
- (c) the operation is not an opted-in operation;
- (d) the operation's date of first shipment, if any, is on or after January 1, 2022.

[en. B.C. Reg. 24/2024, Sch. 3, s. 38.]

#### **New entrant period**

- 41.10** (1) The new entrant period for a reporting operation with a date of first shipment on or before March 31, 2024 that is designated as a new entrant begins April 1, 2024.
- (2) The new entrant period for a reporting operation other than one referred to in subsection (1) that is designated as a new entrant begins on the earlier of the following:
- (a) the date on or after the operation's authorization date that the director receives an application under section 41.8 for designation of the operation as a new entrant, if the application requests designation effective on receipt of the application;
  - (b) the operation's date of first shipment.
- (3) The new entrant period for a new entrant ends as follows:
- (a) if the new entrant's date of first shipment is on or before March 31, 2024, at the end of second calendar year after the calendar year in which the date of first shipment occurred;
  - (b) if the new entrant's date of first shipment is on or after April 1, 2024, at the end of second compliance period immediately following the compliance period in which the new entrant's new entrant period began.

[en. B.C. Reg. 24/2024, Sch. 3, s. 38.]

## **PART 5.3 – MEETING A COMPLIANCE OBLIGATION**

#### **Interpretation**

- 41.11** For the purposes of the definition of “compliance obligation deadline” in the Act, the compliance obligation deadline for a compliance period is November 30 in the calendar year immediately following the compliance period.

[en. B.C. Reg. 24/2024, Sch. 3, s. 38; am. B.C. Reg. 185/2024, Sch. 4, s. 14.]

#### **Prescribed class of regulated operations**

- 41.12** For the purposes of section 6 (2) [*compliance obligation*] of the Act, the prescribed class is all regulated operations.

[en. B.C. Reg. 24/2024, Sch. 3, s. 38; am. B.C. Reg. 185/2024, Sch. 4, s. 14.]

**Monetary payment**

**41.13** A monetary payment to the government under section 6 (2) or 6.1 (2) (a) or (d) (ii) [*greenhouse gas emission correction*] of the Act must be paid to the Minister of Finance in the manner specified by the director.

[en. B.C. Reg. 24/2024, Sch. 3, s. 38; am. B.C. Reg. 185/2024, Sch. 4, s. 14.]

**Compliance units**

**41.14** (1) In this section, “project reduction” has the same meaning as in section 11 (1) of the Emission Offset Project Regulation.

(2) The use of compliance units by the operator of a regulated operation to meet a compliance obligation for a compliance period under section 6 (2) (a) of the Act is subject to the following restrictions:

(a) the maximum number of compliance units that may be used is the number required to meet the compliance obligation for each compliance period as follows:

(i) for the 2024 compliance period, 50 percent of the excess emissions, rounded down to the nearest whole number of compliance units;

(ii) for the 2025 compliance period, 40 percent of the excess emissions, rounded down to the nearest whole number of compliance units;

(iii) for the 2026 compliance period and each subsequent compliance period, 30 percent of the excess emissions, rounded down to the nearest whole number of compliance units;

(b) an offset unit may be used only if the end of the calendar year in which the project reduction for which the offset unit was issued occurred is less than 3 years before the beginning of the compliance period.

[en. B.C. Reg. 24/2024, Sch. 3, s. 38; am. B.C. Reg. 185/2024, Sch. 4, s. 14.]

**Emission correction**

**41.15** (1) For the purposes of section 6.1 (2) (a) of the Act, the operator of the regulated operation must meet the additional compliance obligation as follows:

(a) in the case of a supplementary compliance report,

(i) if the report is submitted on or before the compliance obligation deadline, by the compliance obligation deadline, and

(ii) if subparagraph (i) does not apply,

(A) the date specified by the director on receiving the supplementary compliance report, or

(B) if no date is specified by the director, 30 days after the date the report is submitted to the director;

(b) in the case of a corrected compliance report,

(i) if the report is submitted on or before the compliance obligation deadline, by the compliance obligation deadline, and



- (ii) if subparagraph (i) does not apply, the date the corrected report is due as specified by the director;
  - (c) in the case of a determination by the director,
    - (i) if the determination is given to the operator at least 30 days before the compliance obligation deadline, by the compliance obligation deadline, and
    - (ii) if subparagraph (i) does not apply, within 30 days after the determination is given to the operator.
- (2) Subsection (3) applies if
  - (a) a correction described in section 6.1 of the Act is made in relation to a regulated operation for a compliance period before the operator has, under section 6 (2) [*compliance obligation*] of the Act, met a compliance obligation, or the director has, under section 12 (1) [*earned credits*] of the Act, issued earned credits to the operator in relation to the compliance period, and
  - (b) the correction results in
    - (i) an increased amount required to meet the compliance obligation of the regulated operation under section 6 (2) of the Act, or
    - (ii) an amount required to meet a compliance obligation of the regulated operation under section 6 (2) of the Act instead of credits to be issued to the regulated operation under section 12 of the Act.
- (3) In the circumstances described in subsection (2) of this section, the operator must meet the additional compliance obligation within the applicable period set out in subsection (1).
- (4) If there is a change in operator of a regulated operation, or one or more facilities within a linear facility operation become a part of another regulated operation, in a compliance period,
  - (a) the person who is the operator of the regulated operation on the last day of the compliance period is responsible for complying with section 6.1 of the Act and this section, and
  - (b) any compliance unit or monetary refund issued under section 6.1 (2) (b) or (c) of the Act is to be issued to the person referred to in paragraph (a).
- (5) For the purposes of section 6.1 (2) (d) of the Act, the prescribed period for an operator is the applicable period set out in subsection (1).
- (6) The director may establish restrictions on the use of compliance units by an operator to meet an obligation under section 6.1 (2) (d) (i) of the Act.
- (7) An operator must ensure that compliance units are available as required under section 6.1 (2) (d) (i) of the Act in accordance with any restrictions established by the director.

[en. B.C. Reg. 24/2024, Sch. 3, s. 38; am. B.C. Reg. 185/2024, Sch. 4, s. 14.]

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**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 misstatements, 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 a regulated 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) to (4), as applicable [*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).

[am. B.C. Reg. 24/2024, Sch. 3, s. 39.]

**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 a regulated operation, the matters set out in section 23 (1) (a.1), (a.2), (c.1), (d), (e), (f.1) and (f.2) [*content of compliance reports*];
  - (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 a regulated operation,
    - (i) all records relating to the information required under section 23 (1) (a.1), (a.2), (c.1), (d), (e), (f.1) and (f.2), and
    - (ii) records of the calculations used to determine the information referred to in subparagraph (i) and the methods used to quantify each regulated product produced by the operation.
- (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.

[am. B.C. Reg. 24/2024, Sch. 3, s. 40.]

#### Notice of determination

- 43.1** The director must, on making a determination under section 7.1 (1) of the Act in relation to a regulated operation, give notice to the operator of the regulated operation.

[en. B.C. Reg. 24/2024, Sch. 3, s. 41.]

#### 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 sections 11.3 (2) (a) to (c), (e) to (i) and 14 (2) (a) and (f) [*registration requirements – reporting operations and potential reporting operations*],
  - (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) whether the verification statement includes 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), (c) and (e) [*content of compliance reports*];
  - (b) information referred to in section 39 (3) (a) [*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) whether the verification statement includes any qualifications in the verification statement;
  - (g) the information referred to in section 10 (1) (c) of the BC Carbon Registry Regulation;
  - (h) whether the operation is in compliance with section 6 of the Act.
- (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.
- (4.1) An operator of a regulated operation may include within a compliance report
  - (a) a claim that disclosure of the information referred to in section 44 (3) (a) to (h) of this regulation or in section 10 (1) (c), 12 (d) (i) or (ii) or (f) (i) of the BC Carbon Registry Regulation 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) or (4.1) 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) or (4.1).

[am. B.C. Regs. 294/2020, s. 10; 24/2024, Sch. 3, s. 42.]

#### 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**

[am. B.C. Regs. 323/2021, ss. 5 to 8; 42/2022, ss. 5 and 6; 24/2024, Sch. 3, ss. 43 to 47; 185/2024, ss. 15 to 17.]

### **Definitions for Schedules**

- 1** (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;

**“compression and processing activity”** means an activity for the purpose of natural gas transmission, natural gas storage or oil and gas extraction and gas processing activities other than a non-compression and non-processing activity;

**“compression and processing combustion”** means combustion for the purpose of natural gas transmission, natural gas storage or oil and gas extraction and gas processing activities other than non-compression and non-processing combustion;

**“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;

**“copper-equivalent”** means all marketable minerals of a regulated operation that mines, beneficiates or otherwise prepares copper as a primary metal, measured as the sum of

- (a) the tonnes of copper mined, beneficiated or otherwise prepared by the regulated operation, and
- (b) the tonnes of minerals other than copper mined, beneficiated or otherwise prepared by the regulated operation, if any, adjusted on the basis of average market price to the equivalent tonnes of copper;

**“critical mineral”** means a mineral listed in Table 2 of Schedule E.1;

“**critical mineral mining**” means the mining, beneficiation or other preparation of a mineral, or an ore of a mineral, by a regulated operation if the operation’s primary mineral is a critical mineral;

“**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;

“**disaggregated combustion emissions**” means emissions from combustion disaggregated into the following types:

- (a) carbon dioxide from non-biomass not listed in Schedule C.1;
- (b) carbon dioxide from non-biomass listed in Schedule C.1;
- (c) carbon dioxide from biomass listed in Schedule C;
- (d) carbon dioxide from biomass not listed in Schedule C;
- (e) methane from non-biomass not listed in Schedule C.1;
- (f) methane from non-biomass listed in Schedule C.1;
- (g) methane from biomass listed in Schedule C;
- (h) methane from biomass not listed in Schedule C;
- (i) nitrous oxide from non-biomass not listed in Schedule C.1;
- (j) nitrous oxide from non-biomass listed in Schedule C.1;
- (k) nitrous oxide from biomass listed in Schedule C;
- (l) nitrous oxide from biomass not listed in Schedule C;

“**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;

“**gold-equivalent**” means all marketable minerals of a regulated operation that mines, beneficiates or otherwise prepares gold as a primary metal, measured as the sum of

(a) the tonnes of gold mined, beneficiated or otherwise prepared by the regulated operation, and

(b) the tonnes of minerals other than gold mined, beneficiated or otherwise prepared by the regulated operation, if any, adjusted on the basis of average market price to the equivalent tonnes of gold;

“**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;

**“line tracing”** means the generation and application of heat by an industrial operation that refines petroleum to pipes, terminal storage equipment, water treatment equipment or air compression equipment to prevent freezing;

**“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 transmission 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;

**“non-compression and non-processing activity”** means an activity for the purpose of natural gas transmission, natural gas distribution, natural gas storage, carbon dioxide transportation or oil transmission, or an oil and gas extraction and gas processing activity that is carried out solely for purposes other than the processing of natural gas or the compression of natural gas or carbon dioxide;

**“non-compression and non-processing combustion”** means combustion for the purpose of natural gas transmission, natural gas distribution, natural gas storage, carbon dioxide transportation or oil transmission, or an oil and gas extraction and gas processing activity, carried out solely for purposes other than the processing of natural gas or the compression of natural gas or carbon dioxide for feeder or other pipelines;

**“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;

**“primary metal”**, in relation to a regulated operation that mines, beneficiates or otherwise prepares a metal or an ore of a metal, means

- (a) if the operation mines, beneficiates or otherwise prepares a single metal or an ore of a single metal, that metal, and
- (b) if the operation mines, beneficiates or otherwise prepares more than one metal or an ore of more than one metal, the metal that yields the highest revenue for the operation on the basis of average market price;

**“primary mineral”**, in relation to a regulated operation that mines, beneficiates or otherwise prepares a mineral or an ore of a mineral, means

- (a) if the operation mines, beneficiates or otherwise prepares a metal or an ore of a metal, the primary metal of the operation, and
- (b) in any other case, the mineral mined, beneficiated or otherwise prepared by the operation that yields the highest revenue for the operation on the basis of average market price;

**“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.
- (2) For the purposes of the definitions of “**copper-equivalent**” and “**gold-equivalent**” in subsection (1), the tonnes of marketable minerals other than copper or gold, as applicable, mined, beneficiated or otherwise prepared by a regulated operation are to be adjusted on the basis of average market price to the equivalent tonnes of copper or gold using, in accordance with any directions of the director,
- (a) the average price of each mineral on the London Metals Exchange over the 3-year period specified by the director within the preceding 5 years, or
  - (b) if there is no price for a mineral on the London Metals Exchange, the average price of the mineral on a comparable index over the period referred to in paragraph (a).
- (3) For the purposes of the definitions of “**primary metal**” and “**primary mineral**” in subsection (1), the metal or mineral, as applicable, that yields the highest revenue for a regulated operation on the basis of average market price is to be determined using, in accordance with any directions of the director,
- (a) the amount of each metal or mineral mined, beneficiated or otherwise prepared by the operation during the 3-year period specified by the director within the preceding 5 years, and
  - (b) the average price of each metal or mineral on the London Metals Exchange over the period referred to in paragraph (a) or, if there is no price for the metal or mineral on the London Metals Exchange, the average price on a comparable index over that period.

#### **Emissions calculation for open pit coal mining**

- 2 The following formula must be used to calculate the emissions in relation to open pit coal mining:

$$\text{Emissions} = \Sigma(\text{EF} \times \text{Coal})$$

where

- EF = the emission factor for the type of coal specified by the director for the reporting period, or if no emission factor is specified, the emission factor for the type of coal in the table titled “Fugitive Emission Factors for Coal Mining” for surface mines in British Columbia in the National Inventory Report by Canada to the United Nations Framework Convention on Climate Change that is published
- (a) in the most recent National Inventory Report, and
  - (b) before the end of the applicable reporting period;
- Coal = the amount of the type of coal extracted.

**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 or solely for the purpose of line tracing  | (a) General stationary combustion of fuel or waste with production of useful energy<br><br>(b) General stationary combustion of waste without production of useful energy | Disaggregated combustion emissions<br><br>Disaggregated combustion emissions | WCI.020 <sup>1</sup>  |
| 1.1      | General stationary combustion solely for the purpose of line tracing  | General stationary combustion of fuel or waste with production of useful energy   | Disaggregated combustion emissions   | WCI.020 <sup>1</sup>  |
| 2        | Fuel combustion by mobile equipment at a facility that<br><br>(a) carries out an activity referred to in this column of item 1 or any of items 3 to 27 in this Table, or<br><br>(b) produces a product referred to in column 2 of any of items 10 to 13 or 12.1 in Table 2 of Schedule A.1. | Fuel combustion by mobile equipment that is part of the facility  | Disaggregated combustion emissions   | WCI.280               |
| 3        | Aluminum or alumina production  | (a) Anode consumption in electrolysis cells, anode and cathode baking or green coke calcination<br><br>(b) Anode effects  | Carbon dioxide from non-biomass<br><br>Perfluorocarbons                      | WCI.070               |

| Column 1 | Column 2                                     | Column 3   | Column 4                                   | Column 5              |
|----------|--|--|--|-----------------------|
| Item     | Activity                                     | Source Type  | Greenhouse Gas Type                        | Relevant Requirements |
|          |  | (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<br>Methane | WCI.250               |
| 7        | Coal storage at facilities that combust coal | Stored coal piles  | Methane                                    | WCI.100               |
| 8        | Copper or nickel smelting or refining        | One or more of the following processes:<br>(a) removal of impurities using carbonate flux reagents;<br>(b) use of reducing agents;                           | Carbon dioxide from non-biomass            | WCI.260               |

| Column 1 | Column 2                  | Column 3   | Column 4   | Column 5   |
|----------|---------------------------|--|--|--|
| Item     | Activity                  | Source Type  | Greenhouse Gas Type  | Relevant Requirements  |
|          |                           | (c) use of material (e.g., coke) for slag cleaning and the consumption of graphite or carbon electrodes;<br>(d) the solvent extraction and electrowinning process, also known as SX-EW.  |  |  |
| 9        | Electricity generation    | (a) Fuel combustion for electricity generation<br>(b) Acid gas scrubbers and acid gas reagents<br>(c) Cooling units<br>(d) Geothermal geyser steam or fluids<br>(e) Installation, maintenance, operation and decommissioning of electrical equipment | Disaggregated combustion emissions<br>Carbon dioxide from non-biomass<br>Hydrofluorocarbons<br>Carbon dioxide from non-biomass<br>Sulphur hexafluoride | WCI.040 for source types set out in paragraphs (a) to (d)<br>WCI.230 for source types set out in paragraph (e) |
| 10       | Electronics manufacturing | Electronics manufacturing, including the cleaning of chemical vapour deposition chambers and plasma/dry etching processes  | Hydrofluorocarbons<br>Sulphur hexafluoride<br>Perfluorocarbons   | WCI.110  |



| Column 1 | Column 2                         | Column 3  | Column 4  | Column 5                 |
|----------|----------------------------------|---|---|--------------------------|
| Item     | Activity                         | Source Type   | Greenhouse Gas Type   | Relevant Requirements    |
| 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                  |
| 14       | Industrial wastewater processing | (a) Industrial wastewater process using anaerobic digestion   | Methane<br>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<br>Sulphur hexafluoride<br>Perfluorocarbons<br>Hydrofluorocarbons |                          |

| Column 1 | Column 2                  | Column 3   | Column 4  | Column 5              |
|----------|---------------------------|--|---|-----------------------|
| Item     | Activity                  | Source Type  | Greenhouse Gas Type   | Relevant Requirements |
| 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<br><br>(b) Process vents<br><br>(c) Equipment leaks                                 | Carbon dioxide from non-biomass<br>Methane<br>Nitrous oxide<br><br>Carbon dioxide from non-biomass<br>Methane<br>Nitrous oxide<br><br>Methane   | WCI.300               |
|          |                           | (d) Ethylene production<br><br>(e) Process units   | Carbon dioxide from non-biomass<br>Methane<br>Nitrous oxide<br><br>Carbon dioxide from non-biomass<br>Methane<br>Nitrous oxide  |                       |
| 20       | Petroleum refining        | (a) Catalyst regeneration<br><br>(b) Process vents<br><br>(c) Asphalt production<br><br>(d) Sulphur recovery | Carbon dioxide from non-biomass<br>Methane<br>Nitrous oxide<br><br>Carbon dioxide from non-biomass<br>Methane<br>Nitrous oxide<br><br>Carbon dioxide from non-biomass<br>Methane<br><br>Carbon dioxide from non-biomass | WCI.200               |

| Column 1 | Column 2                   | Column 3  | Column 4  | Column 5              |
|----------|----------------------------|---|---|-----------------------|
| Item     | Activity                   | Source Type   | Greenhouse Gas Type   | Relevant Requirements |
|          |                            | (e) Flares, the flare pilot, the combustion of purge gas and the destruction of low Btu gases | Carbon dioxide from non-biomass<br>Methane<br>Nitrous oxide |                       |
|          |                            | (f) Above-ground storage tanks at refineries  | Methane   |                       |
|          |                            | (g) Oil-water separators at refineries  | Methane   |                       |
|          |                            | (h) Equipment leaks at refineries   | Methane   |                       |
|          |                            | (i) Wastewater processing using anaerobic digestion at refineries                             | Methane<br>Nitrous oxide                                    |                       |
|          |                            | (j) Uncontrolled blowdown systems used at refineries  | Carbon dioxide from non-biomass<br>Methane<br>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<br>Methane<br>Nitrous oxide |                       |
| 21       | Phosphoric acid production | Reaction of calcium carbonate with sulphuric acid   | Carbon dioxide from non-biomass                             | WCI.340               |

| Column 1 | Column 2   | Column 3   | Column 4  | Column 5                                   |
|----------|--|--|---|--|
| Item     | Activity   | Source Type  | Greenhouse Gas Type   | Relevant Requirements                      |
| 22       | Pulp and paper production  | Pulping and chemical recovery  | Carbon dioxide from non-biomass<br>Carbon dioxide from biomass listed in Schedule C<br>Methane<br>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<br>Methane<br>Nitrous oxide   | WCI.030                                    |
| 24       | Zinc production  | Use of reducing agents during zinc production                            | Carbon dioxide from non-biomass   | WCI.240                                    |
| 25       | Open pit coal mining   | Coal when broken or exposed to the atmosphere during mining              | Methane   | In accordance with section 2 of Schedule A |
| 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<br>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                                    |

<sup>1</sup> 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, other than non-compression and non-processing 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     | Disaggregated combustion emissions | WCI.020 <sup>1</sup>  |
|          |  | (b) General stationary combustion of fuel or waste at a linear facilities operation not resulting in the production of useful energy | Disaggregated combustion emissions |                       |
|          |  | (c) Field gas or process vent gas combustion at a linear facilities operation  | Disaggregated combustion emissions | WCI.360               |
|          |  | (d) and (e) Repealed. [B.C. Reg. 323/2021, s. 7 (b).]  |                                    |                       |
| 1.1      | General stationary non-compression and non-processing combustion   | (a) General stationary combustion of fuel or waste at a linear facilities operation resulting in the production of useful energy     | Disaggregated combustion emissions | WCI.020               |
|          |  | (b) General stationary combustion of fuel or waste at a linear facilities operation not resulting in the production of useful energy | Disaggregated combustion emissions |                       |
|          |  | (c) Field gas or process vent gas combustion at a linear facilities operation  | Disaggregated combustion emissions | WCI. 360              |

| Column 1 | Column 2   | Column 3  | Column 4  | Column 5  |
|----------|--|---|---|---|
| Item     | Activity   | Source Type   | Greenhouse Gas Type   | Relevant Requirements   |
| 2        | Oil and gas extraction and gas processing activities, other than an activity listed in this column of item 2.1 | (a) Natural gas pneumatic high bleed device venting<br><br>(b) Natural gas pneumatic pump venting   | Carbon dioxide from non-biomass<br>Methane<br><br>Carbon dioxide from non-biomass<br>Methane  | WCI.360, except substitute Table 4 of Schedule A for Table 360-6 for a device listed in Table 4 |
|          |  | (c) Natural gas pneumatic low bleed device venting<br><br>(d) Natural gas pneumatic intermittent bleed device venting<br><br>(e) Acid gas removal venting or incineration<br><br>(f) Dehydrator venting<br><br>(g) and (h) Repealed. [B.C. Reg. 24/2024, Sch. 3, s. 46 (e).]<br><br>(i) Blowdown venting<br><br>(j) Releases from tanks used for storage, production or processing<br><br>(k) Repealed. [B.C. Reg. 24/2024, Sch. 3, s. 46 (g).] | Carbon dioxide from non-biomass<br>Methane<br><br>Carbon dioxide from non-biomass<br>Methane<br><br>Carbon dioxide from non-biomass<br><br>Carbon dioxide from non-biomass<br>Methane |   |
|          |  | (l) Associated gas venting<br><br>(l.1) Associated gas flaring  | Carbon dioxide from non-biomass<br>Methane<br><br>Carbon dioxide from non-biomass<br>Methane<br>Nitrous oxide   |   |

| Column 1 | Column 2 | Column 3   | Column 4  | Column 5              |
|----------|----------|--|---|-----------------------|
| Item     | Activity | Source Type  | Greenhouse Gas Type   | Relevant Requirements |
|          |          | (m) Flaring stacks   | Carbon dioxide from non-biomass<br>Methane<br>Nitrous oxide |                       |
|          |          | (n) Centrifugal compressor venting   | Carbon dioxide from non-biomass<br>Methane                  |                       |
|          |          | (o) Reciprocating compressor venting   | Carbon dioxide from non-biomass<br>Methane                  |                       |
|          |          | (p) Equipment leaks detected using leak detection and leaker emission factor methods | Carbon dioxide from non-biomass<br>Methane                  |                       |
|          |          | (q) Population count sources   | Carbon dioxide from non-biomass<br>Methane                  |                       |
|          |          | (r) Transmission storage tanks   | Carbon dioxide from non-biomass<br>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<br>Methane                  |                       |
|          |          | (u) Enhanced oil recovery produced hydrocarbon liquids dissolved carbon dioxide      | Carbon dioxide from non-biomass                             |                       |
|          |          | (v) Other venting sources  | Carbon dioxide from non-biomass<br>Methane                  |                       |
|          |          | (w) Other fugitive sources   | Carbon dioxide from non-biomass<br>Methane                  |                       |

| Column 1 | Column 2  | Column 3  | Column 4  | Column 5   |
|----------|---|---|---|--|
| Item     | Activity  | Source Type   | Greenhouse Gas Type   | Relevant Requirements  |
|          |   | (x) Third-party line hits with release of gas   | Carbon dioxide from non-biomass<br>Methane  |  |
| 2.1      | Non-compression and non-processing activities that are oil and gas extraction and gas processing activities | (a) Natural gas pneumatic high bleed device venting<br>(b) Natural gas pneumatic pump venting<br>(c) Natural gas pneumatic low bleed device venting<br>(d) Natural gas pneumatic intermittent bleed device venting<br>(e) Dehydrator venting<br>(f) Well venting for liquids unloading<br>(g) Gas well venting during well completions and workovers with or without hydraulic fracturing<br>(h) Drilling flaring | Carbon dioxide from non-biomass<br>Methane<br>Carbon dioxide from non-biomass<br>Methane<br>Carbon dioxide from non-biomass<br>Methane<br>Carbon dioxide from non-biomass<br>Methane<br>Carbon dioxide from non-biomass<br>Methane<br>Carbon dioxide from non-biomass<br>Methane<br>Carbon dioxide from non-biomass<br>Methane<br>Nitrous oxide | WCI.360, except substitute<br>Table 4 of Schedule A for Table 360-6 for a device listed in Table 4 |
|          |   | (i) Drilling venting<br>(j) Hydraulic fracturing flaring  | Carbon dioxide from non-biomass<br>Methane<br>Carbon dioxide from non-biomass<br>Methane<br>Nitrous oxide   |  |



| Column 1 | Column 2 | Column 3   | Column 4  | Column 5              |
|----------|----------|--|---|-----------------------|
| Item     | Activity | Source Type  | Greenhouse Gas Type   | Relevant Requirements |
|          |          | (k) Blowdown venting   | Carbon dioxide from non-biomass<br>Methane                  |                       |
|          |          | (l) Releases from tanks used for storage, production or processing                   | Carbon dioxide from non-biomass<br>Methane                  |                       |
|          |          | (m) Well testing venting   | Carbon dioxide from non-biomass<br>Methane                  |                       |
|          |          | (n) Well testing flaring   | Carbon dioxide from non-biomass<br>Methane<br>Nitrous oxide |                       |
|          |          | (o) Associated gas venting   | Carbon dioxide from non-biomass<br>Methane                  |                       |
|          |          | (p) Associated gas flaring   | Carbon dioxide from non-biomass<br>Methane<br>Nitrous oxide |                       |
|          |          | (q) Flaring stacks   | Carbon dioxide from non-biomass<br>Methane<br>Nitrous oxide |                       |
|          |          | (r) Repealed. [B.C. Reg. 185/2024, Sch. 4, s. 17 (d).]                               |   |                       |
|          |          | (s) Repealed. [B.C. Reg. 185/2024, Sch. 4, s. 17 (d).]                               |   |                       |
|          |          | (t) Equipment leaks detected using leak detection and leaker emission factor methods | Carbon dioxide from non-biomass<br>Methane                  |                       |
|          |          | (u) Population count sources   | Carbon dioxide from non-biomass<br>Methane                  |                       |
|          |          | (v) Transmission storage tanks   | Carbon dioxide from non-biomass<br>Methane                  |                       |

| Column 1 | Column 2   | Column 3   | Column 4   | Column 5  |
|----------|--|--|--|---|
| Item     | Activity   | Source Type  | Greenhouse Gas Type  | Relevant Requirements   |
|          |  | (w) Enhanced oil recovery injection pump blowdowns<br>(x) Produced water dissolved carbon dioxide and methane<br>(y) Enhanced oil recovery produced hydrocarbon liquids dissolved carbon dioxide<br>(z) Other venting sources<br>(aa) Other fugitive sources<br>(bb) Third-party line hits with release of gas | Carbon dioxide from non-biomass<br><br>Carbon dioxide from non-biomass<br>Methane<br><br>Carbon dioxide from non-biomass<br><br>Carbon dioxide from non-biomass<br>Methane<br><br>Carbon dioxide from non-biomass<br>Methane<br><br>Carbon dioxide from non-biomass<br>Methane |   |
| 3        | Electricity transmission   | Installation, maintenance, operation and decommissioning of electrical equipment   | Sulphur hexafluoride<br>Perfluorocarbons   | WCI.230   |
| 4        | Activities for the purpose of natural gas transmission, natural gas distribution, natural gas storage, carbon dioxide transportation or oil transmission, other than non-compression and non-processing activities | (a) Natural gas pneumatic high bleed device venting<br>(b) Natural gas pneumatic pump venting<br>(c) Natural gas pneumatic low bleed device venting  | Carbon dioxide from non-biomass<br>Methane<br><br>Carbon dioxide from non-biomass<br>Methane<br><br>Carbon dioxide from non-biomass<br>Methane   | WCI.350, except substitute Table 4 of Schedule A for Table 350-6 for a device listed in Table 4 |

| Column 1 | Column 2 | Column 3   | Column 4  | Column 5              |
|----------|----------|--|---|-----------------------|
| Item     | Activity | Source Type  | Greenhouse Gas Type   | Relevant Requirements |
|          |          | (d) Natural gas pneumatic intermittent bleed device venting                          | Carbon dioxide from non-biomass<br>Methane                  |                       |
|          |          | (e) Blowdown venting   | Carbon dioxide from non-biomass<br>Methane                  |                       |
|          |          | (f) Flare stacks   | Carbon dioxide from non-biomass<br>Methane<br>Nitrous oxide |                       |
|          |          | (g) Centrifugal compressor venting   | Carbon dioxide from non-biomass<br>Methane                  |                       |
|          |          | (h) Reciprocating compressor venting   | Carbon dioxide from non-biomass<br>Methane                  |                       |
|          |          | (i) Equipment leaks detected using leak detection and leaker emission factor methods | Carbon dioxide from non-biomass<br>Methane                  |                       |
|          |          | (j) Population count sources   | Carbon dioxide from non-biomass<br>Methane                  |                       |
|          |          | (k) Transmission storage tanks   | Carbon dioxide from non-biomass<br>Methane                  |                       |
|          |          | (l) Other venting sources  | Carbon dioxide from non-biomass<br>Methane                  |                       |
|          |          | (m) Other fugitive sources   | Carbon dioxide from non-biomass<br>Methane                  |                       |
|          |          | (n) Third-party line hits with release of gas  | Carbon dioxide from non-biomass<br>Methane                  |                       |

| Column 1 | Column 2  | Column 3   | Column 4  | Column 5  |
|----------|---|--|---|---|
| Item     | Activity  | Source Type  | Greenhouse Gas Type   | Relevant Requirements   |
| 4.1      | Non-compression and non-processing activities for the purpose of natural gas transmission, natural gas distribution, natural gas storage, carbon dioxide transportation or oil transmission | (a) Natural gas pneumatic high bleed device venting<br>(b) Natural gas pneumatic pump venting<br>(c) Natural gas pneumatic low bleed device venting<br>(d) Natural gas pneumatic intermittent bleed device venting<br>(e) Blowdown venting<br>(f) Flare stacks<br>(g) Equipment leaks detected using leak detection and leaker emission factor methods<br>(h) Population count sources<br>(i) Transmission storage tanks | Carbon dioxide from non-biomass<br>Methane<br>Carbon dioxide from non-biomass<br>Methane<br>Carbon dioxide from non-biomass<br>Methane<br>Carbon dioxide from non-biomass<br>Methane<br>Carbon dioxide from non-biomass<br>Methane<br>Nitrous oxide<br>Carbon dioxide from non-biomass<br>Methane<br>Carbon dioxide from non-biomass<br>Methane | WCI.350, except substitute Table 4 of Schedule A for a device listed in Table 4 |
|          |   | (j) Other venting sources<br>(k) Other fugitive sources  | Carbon dioxide from non-biomass<br>Methane<br>Carbon dioxide from non-biomass<br>Methane  |   |

| Column 1 | Column 2       | Column 3   | Column 4   | Column 5   |
|----------|----------------|--|--|--|
| Item     | Activity       | Source Type  | Greenhouse Gas Type  | Relevant Requirements  |
|          |                | (l) Third-party line hits with release of gas  | Carbon dioxide from non-biomass<br>Methane   |  |
| 5        | LNG activities | (a) Natural gas pneumatic high bleed device venting<br>(b) Natural gas pneumatic pump venting<br>(c) Natural gas pneumatic low bleed device venting<br>(d) Natural gas pneumatic intermittent bleed device<br>(e) Acid gas removal venting or incineration<br>(f) Dehydrator venting<br>(g) Blowdown venting<br>(h) Releases from tanks used for storage, production or processing | Carbon dioxide from non-biomass<br>Methane<br>Carbon dioxide from non-biomass<br>Methane<br>Carbon dioxide from non-biomass<br>Methane<br>Carbon dioxide from non-biomass<br>Methane<br>Carbon dioxide from non-biomass<br>Methane<br>Carbon dioxide from non-biomass<br>Methane | WCI.350, except substitute Table 4 of Schedule A for Table 350-6 for a device listed in Table 4<br><br><br><br><br><br><br><br><br><br><br>WCI.360<br><br><br><br><br><br><br><br><br><br><br>WCI.350<br><br><br>WCI.360 |
|          |                | (i) Flare stacks<br><br>(j) Centrifugal compressor venting   | Carbon dioxide from non-biomass<br>Methane<br>Nitrous oxide<br>Carbon dioxide from non-biomass<br>Methane  | WCI.350  |

| Column 1 | Column 2 | Column 3   | Column 4                                   | Column 5              |
|----------|----------|--|--|-----------------------|
| Item     | Activity | Source Type  | Greenhouse Gas Type                        | Relevant Requirements |
|          |          | (k) Reciprocating compressor venting   | Carbon dioxide from non-biomass<br>Methane |                       |
|          |          | (l) Equipment leaks detected using leak detection and leaker emission factor methods | Carbon dioxide from non-biomass<br>Methane |                       |
|          |          | (m) Population count sources   | Carbon dioxide from non-biomass<br>Methane |                       |
|          |          | (n) Transmission storage tanks   | Carbon dioxide from non-biomass<br>Methane |                       |
|          |          | (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<br>Methane |                       |
|          |          | (q) Enhanced oil recovery produced hydrocarbon liquids dissolved carbon dioxide      | Carbon dioxide from non-biomass            |                       |
|          |          | (r) Other venting sources  | Carbon dioxide from non-biomass<br>Methane | WCI.350               |
|          |          | (s) Other fugitive sources   | Carbon dioxide from non-biomass<br>Methane |                       |
|          |          | (t) Third party line hits with release of gas  | Carbon dioxide from non-biomass<br>Methane |                       |

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

**Table 3**

Repealed. [B.C. Reg. 24/2024, Sch. 3, s. 47.]

**Table 4**

| Column 1                    | Column 2    | Column 3                        | Column 4                       | Column 5  | Column 6   |
|-----------------------------|-------------|---------------------------------|--------------------------------|---|--|
| Item                        | Device      | Level study (m <sup>3</sup> /h) | Vent study (m <sup>3</sup> /h) | Low emission study (applicable to retrofitted devices only) (m <sup>3</sup> /h) | Equivalent devices   |
| <b>Pressure controllers</b> |             |                                 |                                |   |  |
| 1                           | Fisher 4150 |                                 | 0.9200                         |   | CVS 4150<br>CVS 4150D<br>CVS 4150R<br>Fisher 4150K<br>Fisher 4150KR<br>Fisher 4150R<br>Fisher 4160<br>Fisher 4160K<br>Fisher 4160R<br>Dyna-Flo 4000<br>Dyna-Flo 4000R<br>Dyna-Flo 4010<br>Dyna-Flo 4010R |
| 2                           | Fisher C1   |                                 | 0.1100                         |   |  |
| 3                           | Fisher 4660 |                                 | 0.1600                         |   | Fisher 4660A   |
| <b>Level controllers</b>    |             |                                 |                                |   |  |
| 4                           | Fisher 2500 | 0.6950                          |                                |   |  |
| 5                           | Fisher 2680 | 0.6150                          |                                |   | Fisher 268T  |
| 6                           | Fisher 2900 | 0.3903                          |                                |   | Fisher 2900A<br>Fisher 2901<br>Fisher 2901A  |
| 7                           | Fisher L2   | 0.3831                          |                                | 0.1000  | Fisher FSL2-XB<br>Fisher FSL2-XB HUB<br>Fisher L2-1695-89293<br>Fisher L2-1695-89294<br>Fisher L2-1695-89295<br>Fisher L2 Snap   |

| Column 1           | Column 2       | Column 3                        | Column 4                       | Column 5  | Column 6   |
|--------------------|----------------|---------------------------------|--------------------------------|---|--|
| Item               | Device         | Level study (m <sup>3</sup> /h) | Vent study (m <sup>3</sup> /h) | Low emission study (applicable to retrofitted devices only) (m <sup>3</sup> /h) | Equivalent devices   |
| 8                  | Norriseal 1001 | 0.1932                          |                                | 0.0587  | Norriseal 1001A<br>Norriseal 1001S<br>Norriseal 1001XL<br>Norriseal 2RF14-TLDAKBH<br>Norriseal 2SM36<br>Norriseal 2SM36-BBDB-N<br>Norriseal 2SM60<br>Norriseal 2SM60NSLDF-AG<br>Norriseal 2SM60NSLDF-BG<br>Norriseal 2SM60NSLDFJAG<br>Norriseal 2SM60NSLDFKBG<br>Norriseal 2SM60NSLRF-AG<br>Norriseal 2SM60NSRDF-AG<br>Norriseal 2SM60NSRDF-BG<br>Norriseal 2SM60NSRDFJAG<br>Norriseal 2SM60NSRDFKAG<br>Norriseal 3FF14NSLDF-BG<br>Norriseal 3RF14NSLDF-AG |
| 9                  | SOR 1530       |                                 | 0.7100                         |   | SOR 1530B<br>SOR 1530B-G2A-C-J0-PS-CV<br>SOR 1530C<br>SOR 1530C-G2A-C-J0-PS-CV   |
| <b>Transducers</b> |                |                                 |                                |   |  |
| 10                 | Fisher i2P-100 |                                 | 0.7200                         | 0.0922  | Fisher i2p100<br>Fisher ITP100   |

### SCHEDULE A.1

[en. B.C. Reg. 24/2024, Sch. 3, s. 48; am. B.C. Reg. 185/2024, Sch. 4, s. 18.]

#### Definitions for Schedule

1 In this Schedule,

“**BC-specific refinery complexity throughput**” means the amount of refined petroleum products produced by a regulated operation that refines petroleum,



measured as the sum of the products obtained by multiplying, for each processing unit listed in column 2 of Table 1,

- (a) the amount of average daily production of the processing unit for a compliance period, measured in the units listed in column 4 for a compliance period, on the basis listed in column 3 for the processing unit,
- (b) the BC refining complexity factor listed in column 5 opposite the processing unit, and
- (c) the number of days in the compliance period;

“**C5+Alkylate**” means an alkylate containing hydrocarbons with at least 5 carbon atoms;

“**saleable**”, in relation to a product, means that the product is produced for the purposes of sale and, for certainty, is not a byproduct or intermediate product produced during the production of a product for the purposes of sale.

**Table 1**

| Column 1 | Column 2   | Column 3                  | Column 4             | Column 5                      |
|----------|--|---------------------------|----------------------|-------------------------------|
| Item     | Processing Unit  | Capacity Basis            | Unit of Measure      | BC Refining Complexity Factor |
| 1        | Atmospheric crude distillation                             | Feed <sup>3</sup>         | BPD <sup>6</sup>     | 1.00                          |
| 2        | Vacuum distillation  | Feed                      | BPD                  | 1.73                          |
| 3        | Fluid catalytic cracking                                   | Feed                      | BPD                  | 7.57                          |
| 4        | Catalytic reforming  | Feed                      | BPD                  | 3.07                          |
| 5        | Distillate desulfurization and treating <sup>1</sup>       | Feed                      | BPD                  | 1.46                          |
| 6        | Gasoline/naphtha desulfurization and treating <sup>2</sup> | Feed                      | BPD                  | 0.62                          |
| 7        | Steam methane reforming                                    | Product <sup>4</sup>      | k SCF/d <sup>7</sup> | 5.24                          |
| 8        | C5/C6 isomerization  | Feed                      | BPD                  | 0.43                          |
| 9        | Sulfur recovery unit                                       | Product                   | LT/day <sup>8</sup>  | 106.61                        |
| 10       | Alkylation with sulfuric acid                              | C5+ Alkylate <sup>5</sup> | BPD                  | 5.87                          |
| 11       | Cryogenic LPG recovery                                     | Feed                      | k SCF/d              | 0.04                          |
| 12       | De-hexanizer   | Feed                      | BPD                  | 1.11                          |
| 13       | De-isobutanizer  | Feed                      | BPD                  | 1.39                          |
| 14       | Conventional mild crude unit                               | Feed                      | BPD                  | 0.87                          |

<sup>1</sup> Ultra-high severity hydrotreating.

<sup>2</sup> Conventional naphta hydrotreating.

<sup>3</sup> Measurement occurring at the inlet of the process.

<sup>4</sup> Measurement occurring at the outlet of the process.

<sup>5</sup> Measurement occurring at the outlet of the process at the rate of C5+Alkylate.

<sup>6</sup> Barrels per day.

<sup>7</sup> Thousands of standard cubic feet per day.

<sup>8</sup> Long tons per day.

**Table 2**

| Column 1 | Column 2  | Column 3   | Column 4                        |
|----------|---|--|---------------------------------|
| Item     | Product   | PWAEI<br>(tonnes carbon<br>dioxide equivalent<br>per unit) | Unit                            |
| 1        | BC-specific refinery complexity<br>throughput                 | 0.0049   | BCRCT                           |
| 2        | Cement equivalent   | 0.6262   | Tonne cement<br>equivalent      |
| 3        | Chemicals: pure hydrogen<br>peroxide                          | 1.07   | Tonne pure<br>hydrogen peroxide |
| 4        | Compression, centrifugal –<br>consumed energy                 | 0.4513   | MWh consumed<br>energy          |
| 5        | Compression, positive<br>displacement – consumed energy       | 0.5547   | MWh consumed<br>energy          |
| 5.1      | Forged steel balls: less than 3.5<br>inches diameter          | 0.1055   | Tonne forged steel<br>balls     |
| 5.2      | Forged steel balls: greater than 4<br>inches diameter         | 0.1830   | Tonne forged steel<br>balls     |
| 6        | Gypsum wallboard  | 0.1183   | Thousand square<br>feet         |
| 7        | Lime at 94.5% calcium oxide<br>(CaO) and lime kiln dust (LKD) | 1.0663   | Tonne lime@94.5%<br>CaO + LKD   |
| 8        | Limestone for sale  | 0.0192   | Tonne limestone                 |
| 9        | Liquefied natural gas   | N/A  | N/A                             |
| 10       | Mining: coal  | 0.0457   | Tonne saleable coal             |
| 11       | Mining: copper-equivalent,<br>open pit                        | 1.6262   | Tonne copper-<br>equivalent     |

| Column 1    | Column 2   | Column 3   | Column 4                                |
|-------------|--|--|---|
| <b>Item</b> | <b>Product</b>   | <b>PWAEI<br/>(tonnes carbon<br/>dioxide equivalent<br/>per unit)</b> | <b>Unit</b>                             |
| 12          | Mining: copper-equivalent,<br>underground  | 0.4236   | Tonne copper-<br>equivalent             |
| 12.1        | Mining: critical mineral other than<br>the products listed in items 11 to<br>13    | N/A  | N/A                                     |
| 13          | Mining: gold-equivalent  | 3,868.9968   | Tonne gold-<br>equivalent               |
| 14          | Processing sour gas –<br>oil- equivalent   | 0.0786   | Cubic metre oil-<br>equivalent          |
| 15          | Processing sweet gas –<br>oil- equivalent  | 0.0192   | Cubic metre oil-<br>equivalent          |
| 16          | Pulp and paper: chemical pulp  | 0.3177   | Tonne saleable dry<br>chemical pulp     |
| 17          | Pulp and paper: non-chemical pulp  | 0.1258   | Tonne saleable dry<br>non-chemical pulp |
| 18          | Pulp and paper: paper (except<br>newsprint and tissue paper)                       | 0.1129   | Tonne saleable<br>paper                 |
| 19          | Pulp and paper: tissue paper   | 0.2606   | Tonne saleable<br>tissue paper          |
| 20          | Rendering and meat processing:<br>protein and fat                                  | 0.3862   | Tonne protein and<br>fat                |
| 21          | Renewable diesel   | N/A  | N/A                                     |
| 22          | Smelting: aluminum   | 2.4307   | Tonne saleable<br>aluminum              |
| 22.1        | Smelting: critical mineral other<br>than the products listed in items 22<br>and 23 | N/A  | N/A                                     |
| 23          | Smelting: lead-zinc  | 1.1622   | Tonne lead-zinc                         |
| 24          | Sold electricity   | 52.0363  | GWh                                     |
| 25          | Sold heat  | 0.0078   | GJ                                      |
| 26          | Steel wire: HDG-process (hot dip<br>galvanization)                                 | 0.1736   | Tonne hot dip<br>galvanization wire     |

| Column 1 | Column 2  | Column 3   | Column 4                           |
|----------|---|--|------------------------------------|
| Item     | Product   | PWAEI<br>(tonnes carbon<br>dioxide equivalent<br>per unit) | Unit                               |
| 27       | Steel wire: Non-HDG                               | 0.0055   | Tonne non-HDG<br>wire              |
| 28       | Sugar: liquid                                     | 0.2593   | Tonne solid sugar<br>content       |
| 29       | Sugar: solid                                      | 0.2369   | Tonne solid sugar                  |
| 30       | Wood products: lumber                             | 0.0196   | Cubic metre<br>saleable lumber     |
| 31       | Wood products: medium density<br>fibreboard (MDF) | 0.0817   | Cubic metre<br>saleable MDF        |
| 32       | Wood products: plywood                            | 0.0784   | Cubic metre<br>saleable plywood    |
| 33       | Wood products: veneer                             | 0.0849   | Cubic metre<br>saleable veneer     |
| 34       | Wood products: wood chips<br>(including hog fuel) | 0.0075   | Cubic metre<br>saleable wood chips |
| 35       | Wood products: wood pellets                       | 0.1048   | Tonne saleable<br>wood pellets     |

**SCHEDULE B**

[en. B.C. Reg. 24/2024, Sch. 3, s. 49; am. B.C. Reg. 185/2024, Sch. 4, s. 19.]

**Categories of Emissions**

**Interpretation**

- 1** In this Schedule, a category of emissions listed in column 2 means the total emissions of the greenhouse gases referred to in column 3 of this Schedule opposite the category that are from 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.

| Column 1 | Column 2   | Column 3  |
|----------|--|---|
| Item     | Categories of Emissions  | Emissions Included in Category  |
| 1        | Carbon dioxide emissions from biomass listed in item 1 of Schedule C | Carbon dioxide from biomass listed in item 1 of Schedule C from<br>Table 1, item 1<br>Table 1, item 1.1<br>Table 1, item 2<br>Table 1, item 9 (a)<br>Table 1, item 22<br>Table 2, item 1 (a) and (b)<br>Table 2, item 1.1 (a) and (b)                                 |
| 2        | Other emissions from biomass listed in Schedule C                    | Emissions from biomass listed in Schedule C, other than emissions in item 1 of Schedule B, from<br>Table 1, item 1<br>Table 1, item 1.1<br>Table 1, item 2<br>Table 1, item 9 (a)<br>Table 1, item 22<br>Table 2, item 1 (a) and (b)<br>Table 2, item 1.1 (a) and (b) |
| 3        | Emissions from non-biomass listed in Schedule C.1                    | Emissions from non-biomass listed in Schedule C.1 from<br>Table 1, item 1<br>Table 1, item 1.1<br>Table 1, item 2<br>Table 1, item 9 (a)<br>Table 2, item 1 (a) and (b)<br>Table 2, item 1.1 (a) and (b)  |

| Column 1 | Column 2  | Column 3  |
|----------|---|---|
| Item     | Categories of Emissions   | Emissions Included in Category  |
| 4        | Emissions from the following:<br>(a) general stationary combustion solely for the purpose of line tracing;<br>(b) oil and gas extraction and gas processing activities, carbon dioxide transportation and oil transportation and natural gas transmission, distribution and storage, limited to non-processing and non-compression activities | All emissions attributable under section 3 from the following<br>Table 1, item 1.1<br>Table 2, item 1.1<br>Table 2, item 2.1<br>Table 2, item 4.1   |
| 5        | Flaring emissions   | All emissions attributable under section 3 from the following<br>Table 1, item 19 (a) and (d)<br>Table 1, item 20 (e)<br>Table 2, item 2 (l.1) and (m)<br>Table 2, item 2.1 (h), (j), (n), (p) and (q)<br>Table 2, item 4 (f)<br>Table 2, item 4.1 (f)<br>Table 2, item 5 (i)   |
| 6        | Fugitive emissions  | All emissions attributable under section 3 from the following<br>Table 1, item 3 (c)<br>Table 1, item 6<br>Table 1, item 7<br>Table 1, item 9 (c), (d) and (e)<br>Table 1, item 10<br>Table 1, item 17 (b)<br>Table 1, item 19 (c)<br>Table 1, item 20 (f), (h) and (j)<br>Table 1, item 25<br>Table 1, item 26<br>Table 2, item 2 (p), (q), (t), (u), (w) and (x)<br>Table 2, item 2.1 (t), (u), (x), (y), (aa) and (bb)<br>Table 2, item 3<br>Table 2, item 4 (i), (j), (m) and (n)<br>Table 2, item 4.1 (g), (h), (k) and (l)<br>Table 2, item 5 (l), (m), (p), (q), (s) and (t) |

| Column 1 | Column 2                             | Column 3  |
|----------|--------------------------------------|---|
| Item     | Categories of Emissions              | Emissions Included in Category  |
| 7        | Industrial process emissions         | All emissions attributable under section 3 from the following<br>Table 1, item 3 (a) and (b)<br>Table 1, item 4<br>Table 1, item 5<br>Table 1, item 8<br>Table 1, item 9 (b)<br>Table 1, item 11<br>Table 1, item 12<br>Table 1, item 13<br>Table 1, item 15<br>Table 1, item 16<br>Table 1, item 17 (a)<br>Table 1, item 18<br>Table 1, item 19 (e)<br>Table 1, item 20 (a), (c), (d), (l) and (m)<br>Table 1, item 21<br>Table 1, item 22<br>Table 1, item 24<br>Table 1, item 27 |
| 8        | On-site transportation emissions     | All emissions attributable under section 3 from the following<br>Table 1, item 2  |
| 9        | Stationary fuel combustion emissions | All emissions attributable under section 3 from the following<br>Table 1, item 1 (a)<br>Table 1, item 1.1<br>Table 1, item 9 (a)<br>Table 1, item 23<br>Table 2, item 1 (a) and (c)<br>Table 2, item 1.1 (a) and (c)  |
| 10       | Venting emissions – useful           | All emissions attributable under section 3 from the following<br>Table 2, item 2 (a), (b), (c) and (d)<br>Table 2, item 2.1 (a), (b), (c) and (d)<br>Table 2, item 4 (a), (b), (c) and (d)<br>Table 2, item 4.1 (a), (b), (c) and (d)<br>Table 2, item 5 (a), (b), (c) and (d)  |

| Column 1 | Column 2  | Column 3   |
|----------|---|--|
| Item     | Categories of Emissions   | Emissions Included in Category   |
| 11       | Venting emissions – non-useful                                      | All emissions attributable under section 3 from the following<br>Table 1, item 19 (b)<br>Table 1, item 20 (b) and (k)<br>Table 2, item 2 (e), (f), (i), (j), (l), (n), (o), (r), (s) and (v)<br>Table 2, item 2.1 (e), (f), (g), (i), (k), (l), (m), (o), (r), (s), (v), (w) and (z)<br>Table 2, item 4 (e), (g), (h), (k) and (l)<br>Table 2, item 4.1 (e), (i) and (j)<br>Table 2, item 5 (e), (f), (g), (h), (j), (k), (n), (o) and (r) |
| 12       | Emissions from waste  | All emissions attributable under section 3 from the following<br>Table 1, item 1 (b)<br>Table 2, item 1 (b)<br>Table 2, item 1.1 (b)   |
| 13       | Emissions from wastewater   | All emissions attributable under section 3 from the following<br>Table 1, item 14 (a) and (b)<br>Table 1, item 20 (g) and (i)  |
| 14       | Emissions from fat, oil and grease collection, refining and storage | All emissions attributable under section 3 that are solely from fuel combustion carried out for the purpose of fat, oil and grease collection, refining and storage from the following<br>Table 1, item 1 (a)<br>Table 1, item 2   |

### SCHEDULE C

[am. B.C. Regs. 24/2024, Sch. 3, ss. 50 and 51; 185/2024, Sch. 4, s. 20.]

#### BIOMASS EXCLUSIONS

##### Definitions for Schedule

**1** In this Schedule,

**“biodiesel”** means a substance that is made up of mono-alkyl esters of long chain fatty acids derived from plant or animal matter;



“**digester gas**” means a gas produced in a digester from organic waste decomposition or wastewater treatment in the absence of oxygen;

“**environmental attribute**” means any credit, benefit, greenhouse gas emissions reduction, offset or allowance attributable to

- (a) the production and use of renewable natural gas, and
- (b) the displacement, by the production and use described in paragraph (a), of the production and use of natural gas derived from fossil fuels;

“**renewable diesel**” means hydrogenated-derived renewable diesel fuel;

“**renewable natural gas**” means natural gas purchased from a utility if the utility customer has, in relation to a specific quantity of natural gas purchased, purchased the environmental attributes of an amount of digester gas, landfill gas or other methane from non-fossil sources that is equal in energy content to the quantity purchased;

“**solid byproduct**” means fuels derived from the dried sludge of wastewater treatment plants.

| Item | Type of Biomass  |
|------|--|
| 1    | Wood biomass, or the wood biomass component of mixed fuels, including<br>(a) wood residue within the meaning of the <i>Forest Act</i> ,<br>(b) wood-derived fuel, red liquor and black liquor from pulp and paper production processes, and<br>(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. |
| 2    | Biodiesel  |
| 3    | Bone char – organics   |
| 4    | Digester gas   |
| 5    | Ethanol  |
| 6    | Landfill gas   |
| 7    | Municipal solid waste – biomass component  |
| 8    | Renewable diesel   |
| 9    | Renewable natural gas  |
| 10   | Solid byproducts   |

**SCHEDULE C.1**

[en. B.C. Reg. 24/2024, Sch. 3, s. 52.]

**Definitions for Schedule**

**1** In this Schedule,

“**e-waste**” means the non-metal component of electronics waste that is combusted during the process of recovering metals from the electronics;

“**explosive**” means a commercially prepared explosive and does not include ammonium nitrate-fuel oil (ANFO) prepared by the operator from light fuel oil;

“**lubricant**” means an oil used to lubricate a diesel or internal combustion engine that is combusted when being used for that purpose;

“**SMR PSA tail gas**” means the residual gas from the steam methane reforming, pressure swing adsorption process of producing hydrogen from natural gas.

| Column 1 | Column 2                                      |
|----------|---|
| Item     | Type of Non-Biomass                           |
| 1        | Acetylene                                     |
| 2        | Carpet fibre                                  |
| 3        | E-waste                                       |
| 4        | Explosives                                    |
| 5        | Isobutylene                                   |
| 6        | Lubricants                                    |
| 7        | Municipal solid waste – non-biomass component |
| 8        | Trona   |
| 9        | Plastics                                      |
| 10       | Propylene                                     |
| 11       | SMR PSA tail gas                              |
| 12       | Sodium bicarbonate                            |

## SCHEDULE D

[en. B.C. Reg. 42/2022, s. 7; am. B.C. Reg. 24/2024, Sch. 3, s. 53.]

### INFORMATION AND QUANTIFICATION OF ELECTRICITY EMISSIONS

#### 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 seventeenth

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;

**“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 and made available by the director;

**“specified export”** means,

- (a) subject to paragraph (b), electricity exported by an electricity import operation that the operation can identify as being generated at a specified electricity generating facility or sub-facility because
  - (i) the facility or sub-facility is identified, in the power contract under which the electricity was exported, as the source of the exported electricity, and the electricity is scheduled for delivery directly from a point of receipt associated with the facility or sub-facility to a point outside of British Columbia, or
  - (ii) the operator of the electricity import operation
    - (A) is the owner of the facility or sub-facility and the electricity is scheduled for delivery directly from a point of receipt associated with the facility or sub-facility to a point outside of British Columbia, or
    - (B) reports, under the rules or regulations of the importing jurisdiction, that the electricity is generated by and delivered from the facility or sub-facility, and the electricity is traceable to the facility or sub-facility by a NERC E-tag or other information or records submitted in accordance with section 2, and
- (b) electricity exported as described in paragraph (a) does not include electricity wheeled through British Columbia;

**“specified import”** means

- (a) subject to paragraph (b), imported electricity that the electricity import operation can identify as being generated at a specified electricity generating facility or sub-facility because
  - (i) the operation is controlled by the owner of the facility or sub-facility, or
  - (ii) the facility or sub-facility is identified in the power contract under which the electricity was imported, and
- (b) imported electricity as described in paragraph (a) does not include Canadian entitlement power and electricity wheeled through British Columbia;

“**specified source**”, in relation to an electricity transaction respecting specified imports and specified exports, means

- (a) a sub-facility,
  - (i) if the director specifies an emission factor in relation to the sub-facility, or
  - (ii) if the director does not specify an emission factor in relation to the sub-facility or the facility related to the sub-facility and the plant information summary identifies emissions and net generation for that sub-facility, or
- (b) if paragraph (a) does not apply, the facility related to the sub-facility;

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

“**unspecified export**” means exported electricity that is not a specified export and is not electricity wheeled through British Columbia;

“**unspecified import**” means imported electricity, other than Canadian entitlement power, that is not a specified import and is not electricity wheeled through British Columbia;

“**unspecified source**” means the pool, balancing authority or other source of electricity that is not a specified source.

**Other information or records acceptable for “specified export”**

- 2 For the purposes of the definition of “specified export”, the director may accept information or records that the director considers satisfactory to confirm the electricity is traceable to the facility or sub-facility.

**Calculation of emissions from specified sources**

- 3 The emissions reported for each specified source under section 5 (a) (vi) and (c) (iv) of this Schedule must be calculated in accordance with the following equation:

$$\text{CO}_2 = \text{MWh}_s \times \text{Applicable Factor}$$

where

- CO<sub>2</sub> = the amount reported under section 5 (a) (vi) or (c) (iv) of this Schedule, measured in tonnes of carbon dioxide equivalent;
- MWh<sub>s</sub> = (a) for the purpose of calculating emissions under section 5 (a) (vi), megawatt-hours of electricity imported from the specified source as measured at the first point of delivery in British Columbia, or
  - (b) for the purpose of calculating emissions under section 5 (c) (iv), megawatt-hours of electricity exported from the specified source as measured at the final point of delivery in British Columbia;

- Applicable Factor = (a) for specified imports from a specified source listed in the plant information summary,
- (i) the emission factor specified by the director for the specified source, or
  - (ii) if subparagraph (i) does not apply, 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, or
- (b) for specified exports or specified imports from a specified source not listed in the plant information summary, one of the following:
- (i) if the specified source is a wind, solar, hydro or nuclear facility, zero;
  - (ii) if subparagraph (i) does not apply, 0.435 tonnes of carbon dioxide equivalent per megawatt-hour, unless the director has specified another amount for the specified source.

#### **Calculation of emissions from unspecified sources**

- 4** The emissions reported for each unspecified source under section 5 (b) (ii) and (d) (ii) of this Schedule must be calculated in accordance with the following equation:

$$\text{CO}_2 = \text{MWh}_u \times \text{Emission Factor}$$

where

- $\text{CO}_2$  = the amount reported under section 5 (b) (ii) and (d) (ii) of this Schedule measured in tonnes of carbon dioxide equivalent;
- $\text{MWh}_u$  = (a) for the purposes of section 5 (b) (ii), megawatt-hours of electricity imported from the unspecified source as measured at the first point of delivery in British Columbia, or
- (b) for the purposes of section 5 (d) (ii), megawatt-hours of electricity exported from the unspecified source as measured at the final point of delivery in British Columbia;
- Emission Factor = 0.435 tonnes of carbon dioxide equivalent per megawatt-hour, unless the director has specified another amount for the unspecified source.

#### **Reporting requirements**

- 5** 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 identification provided in the plant information summary for the sub-facility, if any,
  - (v) for imported electricity generated by the specified source and imported by the reporting operation during the reporting period, amounts of that electricity as measured at the first point of delivery in British Columbia, in mega-watt hours, and
  - (vi) the amount of emissions attributable to the electricity import operation associated with the production of electricity referred to in subparagraph (v) and calculated in accordance with section 3;
- (b) for each unspecified source of electricity imported by the electricity import operation during the reporting period,
- (i) the amount of electricity imported as measured at the first point of delivery in British Columbia, in megawatt-hours, and
  - (ii) the amount of emissions attributable to the electricity import operation associated with the production of electricity referred to in subparagraph (i) and calculated in accordance with section 4;
- (c) for each specified source of electricity exported 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 amount of specified exports from the specified source as measured at the final point of delivery in British Columbia, in mega-watt hours, and
  - (iv) the amount of emissions from the production of electricity referred to in subparagraph (iii) and calculated in accordance with section 3;
- (d) for each unspecified source of electricity exported by the electricity import operation during the reporting period,
- (i) the amount of unspecified exports as measured at the final point of delivery in British Columbia, in mega-watt hours, and
  - (ii) the amount of emissions from the production of electricity referred to in subparagraph (i) and calculated in accordance with section 4;
- (e) electricity wheeled through British Columbia, during the reporting period, that is owned by the electricity import operation as measured at the first point of delivery in British Columbia, in megawatt-hours;
- (f) Canadian entitlement power, in megawatt-hours, supplied to the British Columbia electrical transmission grid during the reporting period.

**Emission intensity factor calculation**

**6** The director must publish the emission intensity factor that represents, for the reporting period for each electrical transmission grid in British Columbia, the carbon dioxide equivalent tonnes per megawatt-hour averaged for the 4 calendar years preceding the reporting period, calculated in accordance with the following steps in the following order:

(a) for each of the following values in the formulas in paragraphs (c) and (d), add the total emissions for the 4 calendar years preceding the reporting period:

(i)  $\text{GHG}_{\text{generation}}$ ;

(ii)  $\text{GHG}_{\text{SI}}$ ;

(iii)  $\text{GHG}_{\text{SE}}$ ;

(iv)  $\text{GHG}_{\text{UI}}$ ;

(v)  $\text{GHG}_{\text{UE}}$ ;

(b) for each of the following values in the formula in paragraph (d), add the total megawatt-hours for each value for the 4 calendar years preceding the reporting period:

(i)  $\text{MWh}_{\text{generation}}$ ;

(ii)  $\text{MWh}_{\text{SI}}$ ;

(iii)  $\text{MWh}_{\text{SE}}$ ;

(iv)  $\text{MWh}_{\text{UI}}$ ;

(v)  $\text{MWh}_{\text{UE}}$ ;

(c) determine the value  $\text{GHG}_{\text{UT}}$  in accordance with the following formula:

$$\text{GHG}_{\text{UT}} = \text{GHG}_{\text{UI}} - \text{GHG}_{\text{UE}}$$

where

$\text{GHG}_{\text{UI}}$  = the emissions, attributable to the generation of unspecified imports, that are quantified and reported under this regulation in tonnes of carbon dioxide equivalent;

$\text{GHG}_{\text{UE}}$  = the emissions, attributable to the generation of unspecified exports, that are quantified and reported under this regulation in tonnes of carbon dioxide equivalent;

(d) determine the emission intensity factor in accordance with the following formula:

$$\text{EIF} = \frac{\text{GHG}_{\text{generation}} + (\text{GHG}_{\text{SI}} - \text{GHG}_{\text{SE}}) + \text{GHG}_{\text{UT}}}{\text{MWh}_{\text{generation}} + (\text{MWh}_{\text{SI}} - \text{MWh}_{\text{SE}}) + (\text{MWh}_{\text{UI}} - \text{MWh}_{\text{UE}})}$$

where

- $\text{GHG}_{\text{generation}}$  = the emissions, attributable to the generation of electricity supplied to a 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;
- $\text{GHG}_{\text{SI}}$  = the emissions, attributable to the generation of specified imports, that are quantified and reported under this regulation in tonnes of carbon dioxide equivalent;
- $\text{GHG}_{\text{SE}}$  = the emissions, attributable to the generation of specified exports, that are quantified and reported under this regulation in tonnes of carbon dioxide equivalent;
- $\text{GHG}_{\text{UT}}$  = (a) if the amount determined in accordance with paragraph (c) is 0 or greater, then the amount determined in accordance with paragraph (c), or  
 (b) if the amount determined in accordance with paragraph (c) is less than 0, then 0;
- $\text{MWh}_{\text{generation}}$  = the amount of electricity, in megawatt-hours, supplied to the relevant British Columbia electrical transmission grid from facilities located in British Columbia and Canadian entitlement power;
- $\text{MWh}_{\text{SI}}$  = the amount of specified imports imported into British Columbia and supplied to the relevant British Columbia electrical transmission grid, in megawatt-hours;
- $\text{MWh}_{\text{SE}}$  = the amount of specified exports exported from British Columbia, in megawatt-hours;
- $\text{MWh}_{\text{UI}}$  = the amount of unspecified imports imported into British Columbia and supplied to the relevant British Columbia electrical transmission grid, in megawatt-hours;
- $\text{MWh}_{\text{UE}}$  = the amount of unspecified exports exported from British Columbia, in megawatt-hours.

**7 and 8** Repealed. [B.C. Reg. 24/2024, Sch. 3, s. 53.]

### SCHEDULE E

Repealed. [B.C. Reg. 42/2022, s. 7.]



## **SCHEDULE E.1**

[en. B.C. Reg. 24/2024, Sch. 3, s. 54; am. B.C. Reg. 185/2024, Sch. 4, ss. 21 to 23.]

### **Emission Limits**

#### **Calculation of emission limit**

- 1** (1) Subject to this section, the emission limit for a regulated operation for a compliance period must be determined in accordance with the following formula:

Emissions Limit<sub>y</sub>=

$$\sum_{p=1}^{n_p} \left\{ (PR_{y,p} \times PWAEI_p) \times \left[ RF - \left( 1 - \frac{IPE_{y,p}}{CE_{y,p}} \right) \times TR \times (y - y_1) \right] \right\}$$

where

$CE_{y,p}$  = the total emissions attributable to the regulated operation under section 4 for the compliance period allocated in accordance with section 23 (1) (a.1) (ii) and (a.2) to product p;

$IPE_{y,p}$  = the emissions attributable to the regulated operation under section 4 for the compliance period within the industrial process emissions category in Item 7 of Schedule B, determined as the sum of the emissions set out opposite the category in column 3 of Schedule, allocated in accordance with section 23 (1) (a.1) (ii) and (a.2) to product p;

$y$  = the compliance period;

$p$  = a regulated product produced by the regulated operation during the compliance period;

$n_p$  = the total number of regulated products produced by the regulated operation during the compliance period;

$Pr_{y,p}$  = the quantity of each regulated product produced by the regulated operation, in units set out for the product in column 4 of Table 2 of Schedule A.1, excluding any quantity produced before the operation became a regulated operation, or by an operation that is a new entrant,

(a) for the 2025 compliance period and subsequent compliance periods, during the compliance period, and

(b) for the 2024 compliance period, from April 1, 2024 to December 31, 2024;

$PWAEI_{y,p}$  = the production-weighted average emission intensity of each regulated product produced by the regulated operation during the compliance period, listed in column 3 of Table 2 of Schedule A.1 opposite the product, in tonnes of carbon dioxide equivalent per unit of product set out in column 4 of Table 2 of Schedule A.1;

$y_i$  = the compliance period beginning January 1, 2024;

RF = the reduction factor for the industry in which the regulated products were produced, listed in column 4 of table 1 of this Schedule for the industry;

TR = the tightening rate for the industry in which the regulated products were produced listed in column 5 of Table 1 of this Schedule for the industry.

- (2) For the purposes of the equation under subsection (1), if the result obtained from the following portion of the equation is negative, the value to be used for the portion is zero:

$$\left[ RF - \left( 1 - \frac{IPE_{y,p}}{CE_{y,p}} \right) \times TR \times (y - y_i) \right]$$

**Table 1**

| Column 1 | Column 2   | Column 3   | Column 4         | Column 5        |
|----------|--|------------|------------------|-----------------|
| Item     | Industry   | NAICS Code | Reduction Factor | Tightening Rate |
| 1        | Primary production of alumina and aluminum   | 331313     | .95              | .01             |
| 2        | Basic inorganic chemical manufacturing   | 325189     | .90              | .01             |
| 3        | Cement manufacturing   | 327310     | .90              | .01             |
| 4        | Lime manufacturing   | 327410     | .90              | .01             |
| 5        | Non-ferrous metal (except aluminum) smelting and refining                                | 331410     | .85              | .01             |
| 5.1      | Critical mineral smelting and refining other than the industries listed in items 1 and 5 | N/A        | .85              | .01             |
| 6        | Copper-zinc ore mining   | 212233     | .80              | .01             |
| 6.1      | Critical mineral mining other than the industry listed in item 6                         | N/A        | .80              | .01             |
| 7        | All industries other than those listed in items 1 to 6.1                                 |            | .65              | .01             |

**Table 2**

| Column 1    | Column 2                |
|-------------|-------------------------|
| <b>Item</b> | <b>Critical Mineral</b> |
| 1           | Aluminum                |
| 2           | Antimony                |
| 3           | Bismuth                 |
| 4           | Chromite                |
| 5           | Cobalt                  |
| 6           | Copper                  |
| 7           | Fluorspar               |
| 8           | Germanium               |
| 9           | Graphite                |
| 10          | Indium                  |
| 11          | Lithium                 |
| 12          | Magnesium               |
| 13          | Manganese               |
| 14          | Molybdenum              |
| 15          | Nickel                  |
| 16          | Niobium                 |
| 17          | Platinum group metals   |
| 18          | Rare earth elements     |
| 19          | Tantalum                |
| 20          | Tellurium               |
| 21          | Tin                     |
| 22          | Titanium                |
| 23          | Tungsten                |
| 24          | Vanadium                |
| 25          | Zinc                    |

## SCHEDULE F

Repealed. [B.C. Reg. 24/2024, Sch. 3, s. 55.]

## SCHEDULE G

[en. B.C. Reg. 24/2024, Sch. 3, s. 56; am. B.C. Reg. 185/2024, Sch. 4, s. 24.]

### Calculation of attributable emissions for the 2024 compliance period

- 1** For the 2024 compliance period, the emissions attributable to a regulated operation under section 4 must be determined in accordance with the following formula:

$$\text{Attributable emissions} = \sum_{p=1}^{n_p} \left[ \left( \frac{CE_{2024,p}}{PR_{2024,p}} \right) \times PR_{\text{Partial}2024,p} \right]$$

where

- $CE_{2024,p}$  = the total emissions that would be attributable under section 4 to the regulated operation under section 4 for the 2024 compliance period, if emissions otherwise attributable under section 4 were attributable for the entire compliance period, allocated in accordance with section 23 (1) (a.1) (ii) and (a.2) to product p;
- p = a regulated product produced by the regulated operation during the 2024 compliance period;
- $n_p$  = the total number of regulated products produced by the regulated operation during the compliance period, including any number of the products produced before the product became a regulated product or the operation became a regulated operation;
- $PR_{2024,p}$  = the quantity of each regulated product produced by the regulated operation during the 2024 compliance period, including any quantity produced before the product became a regulated product or the operation became a regulated operation, in units set out for the product in column 4 of Table 2 of Schedule A.1;
- $PR_{\text{Partial}2024,p}$  = the quantity of each regulated product produced by the regulated operation from April 1, 2024 to December 31, 2024.