

Environmental Protection Act
Loi sur la protection de l'environnement

ONTARIO REGULATION 452/09

GREENHOUSE GAS EMISSIONS REPORTING

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Interpretation and Application

Definitions

1. (1) In this Regulation,

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

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

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

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

“carbonate use” means the use of limestone, dolomite, ankerite, magnesite, silerite, rhodochrosite, sodium carbonate or any other carbonate in a manufacturing process but does not include the use of carbonates for producing cement, copper, ferroalloys, glass, iron, steel, lead, lime, nickel, pulp and paper or zinc;

“CO₂e” means, when used in relation to a greenhouse gas, the carbon dioxide equivalent of the greenhouse gas, quantified in accordance with the formula set out in subsection (3);

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

(a) are owned or operated by the same person, and

(b) are located,

(i) on a single site,

(ii) on two or more contiguous or adjacent sites that function as a single integrated site, or

(iii) on two or more sites that are not contiguous or adjacent, if the activity carried out at the sites is a pipeline transportation system that consists of pipelines that transport processed natural gas and their associated installations, including storage installations but excluding straddle plants or other processing installations;

“Guideline” means the guideline published by the Ministry and available from the Ministry, entitled “Guideline for Greenhouse Gas Emissions Reporting”, as amended from time to time;

“ISO 14064-3” means standard ISO 14064-3, published by the International Organization for Standardization (ISO) and entitled “Greenhouse gases — Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions”, as amended from time to time;

“ISO 14065” means standard ISO 14065, published by the International Organization for Standardization (ISO) and entitled “Greenhouse gases – Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition”, as amended from time to time;

“NAICS” means the North American Industry Classification System maintained for Canada by Statistics Canada, as amended or revised from time to time;

“source separated organics” has the same meaning as in Ontario Regulation 160/99 (Definitions and Exemptions) made under the Electricity Act, 1998. O. Reg. 452/09, s. 1 (1); O. Reg. 493/10, s. 1.

(2) For the purposes of the definition of “biomass” in subsection (1), biomass does not include peat or peat derivatives. O. Reg. 452/09, s. 1 (2).

(3) For the purposes of the definition of “CO₂e” in subsection (1), the following formula applies:

$$\text{CO}_2\text{e} = \text{GHG} \times \text{GWP}$$

where,

GHG = Mass of the greenhouse gas,

GWP = Global warming potential for the greenhouse gas, as set out in Column 5 of Table 1.

O. Reg. 452/09, s. 1 (3).

(4) In this Regulation, a greenhouse gas is,

(a) captured at a facility if it is removed for use, storage or transfer at the facility and is not emitted at the facility; and

(b) generated at a facility if it is emitted or captured at the facility. O. Reg. 452/09, s. 1 (4).

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

Application

2. (1) This Regulation applies to a person who generates a greenhouse gas set out in Table 1 if the greenhouse gas is generated from any of the following sources at a facility:

1. Adipic acid manufacturing.
2. Primary manufacturing of aluminum.
3. Ammonia manufacturing.
4. Carbonate use.
5. Cement manufacturing.
6. Coal storage.
7. Copper production.
8. Electricity generation and cogeneration.
9. Ferroalloy production.
10. General stationary combustion.
11. Glass production.
12. HCFC-22 production and HFC-23 destruction.
13. Hydrogen production.
14. Iron manufacturing.
15. Lead production.
16. Lime manufacturing.
17. Nickel production.
18. Nitric acid manufacturing.
19. Petrochemical production.
20. Petroleum refining.
21. Phosphoric acid production.
22. Pulp and paper manufacturing.
23. Refinery fuel gas use within a petroleum refinery.

24. Soda ash manufacturing.

25. Steel manufacturing.

26. Zinc production. O. Reg. 452/09, s. 2 (1); O. Reg. 493/10, s. 2.

(2) If there is more than one person mentioned in subsection (1) operating at a facility during a reporting period, the person or persons who generate a greenhouse gas on the last day of the reporting period are deemed to be the person mentioned in subsection (1) for the purposes of complying with this Regulation. O. Reg. 452/09, s. 2 (2).

Reporting period

3. (1) In this Regulation, a reference to a reporting period in respect of which a person mentioned in subsection 2 (1) must prepare an emissions report is a reference to a calendar year. O. Reg. 452/09, s. 3 (1).

(2) If the facility at which a greenhouse gas is generated commences operation on or before January 1, 2010, the first reporting period is the calendar year beginning on January 1, 2010. O. Reg. 452/09, s. 3 (2).

(3) If the facility at which a greenhouse gas is generated commences operation after January 1, 2010, the first reporting period is the calendar year in which the facility commences operation. O. Reg. 452/09, s. 3 (3).

(4) If a facility ceases operation permanently before the end of a reporting period, the end of that reporting period is deemed to be the last day on which the facility operates. O. Reg. 452/09, s. 3 (4).

General Requirements

Quantification of CO₂e

4. (1) For the purposes of this Regulation, a person mentioned in subsection 2 (1) shall ensure that the tonnes of CO₂e generated from all sources mentioned in subsection 2 (1) at a facility during a reporting period are quantified by applying the following rules:

1. The total mass of each greenhouse gas set out in Table 1 that is generated from all sources mentioned in subsection 2 (1) at the facility shall be quantified using the standard quantification methods set out for each source in the Guideline.

2. The total mass of CO₂e generated from all sources mentioned in subsection 2 (1) at the facility shall be determined by applying the following formula:

where,

E = CO₂e generated from all sources mentioned in subsection 2 (1) at the facility in tonnes per reporting period,

GHG_i = total mass of the greenhouse gas generated from all sources mentioned in subsection 2 (1) at the facility in tonnes per reporting period,

GW_{Pi} = global warming potential for the greenhouse gas, as set out in Column 5 of Table 1,

n = the number of greenhouse gases generated by the facility,

i = the greenhouse gas.

O. Reg. 452/09, s. 4 (1).

(2) If the total mass of CO₂e generated from all sources mentioned in subsection 2 (1) at the facility, as quantified in accordance with this section, is not a whole number when expressed in tonnes, the number shall be rounded up to the nearest tonne. O. Reg. 452/09, s. 4 (2).

(3) A person mentioned in subsection 2 (1) may identify one or more sources of greenhouse gases as sources in respect of which CO₂e may be quantified using methods other than the quantification methods set out in the Guideline, if the total amount of all CO₂e quantified using the methods that are not set out in the Guideline does not exceed the lesser of,

(a) three per cent of the total CO₂e generated from all sources mentioned in subsection 2 (1) at the facility; and

(b) 20,000 tonnes. O. Reg. 452/09, s. 4 (3).

(4) Except if subsection (3) applies in respect of quantifications, if the Guideline provides a choice of calculation methods for a source, the person mentioned in subsection 2 (1) shall select one calculation method and continue to use that method for all subsequent quantifications, unless written consent to use another method is obtained from the Director. O. Reg. 452/09, s. 4 (4).

(5) Subsection (4) applies only with respect to quantifications made on or after January 1, 2011. O. Reg. 452/09, s. 4 (5).

(6) Despite subsection (1), if the person mentioned in subsection 2 (1) is unable during 2010 to quantify CO₂e generated from a source using the applicable standard quantification method set out in the Guideline, the person may employ,

(a) the best alternative quantification method set out in the Guideline for the source; or

(b) such other quantification method as may be consented to by the Director in writing. O. Reg. 452/09, s. 4 (6).

Emissions report and verification

5. (1) If 25,000 tonnes or more of CO₂e is generated from all sources mentioned in subsection 2 (1) at a facility during a reporting period, the person mentioned in subsection 2 (1) shall ensure that,

(a) an emissions report is prepared for the reporting period in accordance with this Regulation and submitted to the Director,

(i) on or before June 1 in the calendar year following the reporting period, and

(ii) subject to subsection (2), on or before June 1 in each subsequent calendar year; and

(b) if the emissions report is prepared for a reporting period which occurs in 2011 or any subsequent calendar year,

(i) a verification of the emissions report is conducted and a verification statement is prepared by an accredited verification body in accordance with this Regulation, and

(ii) subject to subsections 12 (3), 15 (3) and (4), the verification statement is submitted to the Director on or before September 1 in the calendar year following the reporting period. O. Reg. 452/09, s. 5 (1).

(2) Subsection (1) ceases to apply to a person mentioned in subsection 2 (1) if,

(a) for three consecutive reporting periods, less than 25,000 tonnes of CO₂e is generated from all sources mentioned in subsection 2 (1) at the facility and less than 25,000 tonnes of CO₂e is generated from those sources at the facility in each subsequent reporting period; and

(b) the person has complied with this Regulation during the three consecutive reporting periods mentioned in clause (a). O. Reg. 452/09, s. 5 (2).

(3) Subsection (1) ceases to apply to a person mentioned in subsection 2 (1) if the facility ceases operation permanently and the person,

(a) provides notice to the Director that the facility has ceased operation permanently;

(b) submits an emissions report in respect of the facility for the final reporting period; and

(c) ensures that a verification of the emissions report mentioned in clause (b) is conducted in accordance with this Regulation. O. Reg. 452/09, s. 5 (3).

(4) For the purposes of this section, a person mentioned in subsection 2 (1) may, in quantifying tonnes of CO₂e generated in a reporting period, deduct all of the carbon dioxide generated from the sources mentioned in subsection 2 (1) at a facility where the carbon dioxide is generated from the combustion of biomass. O. Reg. 493/10, s. 3.

Additional information

5.1 (1) This section applies to a person if the person is required to ensure that an emissions report is submitted under subsection 5 (1) in respect of a facility. O. Reg. 493/10, s. 4.

(2) The Director may request in writing that a person mentioned in subsection (1) submit any of the information mentioned in subsection (3) in respect of any year before the first year in which subsection 5 (1) applies. O. Reg. 493/10, s. 4.

(3) For the purposes of subsection (2), the Director may request any of the following:

1. Copies of any submissions that the person was required to make to the Federal government under section 46 or 71 of the Canadian Environmental Protection Act, 1999.

2. Subject to subsection (4), a report described in subsection (5),

i. that sets out tonnes of CO₂e generated from all sources mentioned in subsection 2 (1) at the facility, quantified in accordance with subsections 4 (1), (2) and (3), and

ii. that is prepared based on information that is in the custody or control of the person or to which the person has, or reasonably can obtain, access. O. Reg. 493/10, s. 4.

(4) If the Director requests a report mentioned in paragraph 2 of subsection (3) but the person mentioned in subsection (1) is unable to quantify in accordance with subsection (3), the quantifications may be made,

(a) using the best alternative quantification methods set out in the Guideline for the sources; or

(b) using a quantification method that is consented to by the Director in writing. O. Reg. 493/10, s. 4.

(5) A report mentioned in paragraph 2 of subsection (3) shall identify the means of quantification used, the data used in the quantification, the results of the quantification and any other information specified by the Director that is related to the application of the standard quantification methods mentioned in subsections 4 (1), (2) and (3). O. Reg. 493/10, s. 4.

(6) A person mentioned in subsection (1) shall comply with a request made under subsection (2) by the date specified in the request. O. Reg. 493/10, s. 4.

Emissions Report

Contents of emissions report

6. An emissions report mentioned in clause 5 (1) (a) shall set out the following information in writing:

1. The name and address of the facility.
2. The name of the owner and the operator of the facility and the person mentioned in subsection 2 (1).
3. The business number assigned to the facility by the Canada Revenue Agency.
4. The identification number assigned to the facility by the Ministry.
5. The primary NAICS code of the facility and, if applicable, any secondary NAICS codes of the facility.
6. The reporting period for which the report is submitted.
7. The date on which the report is submitted.
8. The total CO₂e generated from all sources mentioned in subsection 2 (1) at the facility, as quantified in accordance with section 4.
9. The total CO₂e generated from all sources mentioned in subsection 2 (1) at the facility, as quantified in accordance with section 4, excluding carbon dioxide that is captured and carbon dioxide generated from the combustion of biomass.
10. The estimated total amount of carbon dioxide that is captured from the sources mentioned in subsection 2 (1) at the facility and an explanation of how the estimated total was determined, including an explanation of how the carbon dioxide may have been used, transferred or stored.
11. The total carbon dioxide generated from the combustion of biomass.
12. The quantity of each greenhouse gas set out in Table 1 that was generated from each of the sources mentioned in subsection 2 (1) at the facility.
13. Emissions factors that have been developed in respect of the greenhouse gases generated at the facility pursuant to the standard quantification methods set out in the Guideline.
14. The amount of CO₂e quantified for each source identified under subsection 4 (3), reported in tonnes.
15. The amount of each greenhouse gas quantified for each source identified under subsection 4 (3), reported in tonnes.
16. A statement signed and dated by an individual who is authorized by the person mentioned in subsection 2 (1) to sign on behalf of that person, certifying that,
 - i. he or she has examined the report to ensure that it is complete and accurate, and
 - ii. the report has been prepared in accordance with this Regulation and the statements and information contained in the report are true and fair to the best of his or her knowledge.

17. Such other information as is specified in the Guideline relating to the quantification of greenhouse gases. O. Reg. 452/09, s. 6.

Revisions to emissions report

7. (1) If a person mentioned in subsection 2 (1) becomes aware of an error, omission or misstatement in an emissions report that has been prepared and submitted to the Director in respect of the facility at which the person generates greenhouse gases,

(a) the person shall ensure that the emissions report is corrected and revised and that the revised emissions report is submitted as soon as is reasonably possible to the Director and the accredited verification body conducting a verification of the report, if the individual or aggregate errors, omissions or misstatements account for a discrepancy of greater than five per cent, determined by applying the formula set out in paragraph 1 of subsection 10 (5); and

(b) the person may correct and revise the emissions report and submit the revised emissions report to the Director and the accredited verification body, if the individual or aggregate errors, omissions or misstatements account for a discrepancy of less than or equal to five per cent, determined by applying the formula set out in paragraph 1 of subsection 10 (5). O. Reg. 452/09, s. 7 (1).

(2) If a revised emissions report is submitted under subsection (1) and the original emissions report has already been verified by an accredited verification body, the person mentioned in subsection 2 (1) shall ensure that a revised emissions report and a revised verification statement are submitted to the Director within 90 days after the day that the person became aware of the error, omission or misstatement. O. Reg. 452/09, s. 7 (2).

Verification

Verification team

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

(a) clause 6.3 of ISO 14065, as it relates to verification teams, is complied with;

(b) any person selected to form part of a verification team meets the requirements for a verifier set out in clause 4.1 of ISO 14064-3; and

(c) no person selected to form part of a verification team subcontracts the conduct of verifications to another person. O. Reg. 452/09, s. 8.

Peer review

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

(2) As part of the review by a peer reviewer described in subsection (1), an accredited verification body shall ensure that, before a statement under clause 11 (1) (a) or a notice under clause 11 (1) (b) is issued, the determination that forms the basis of the statement or notice is reviewed by a peer reviewer. O. Reg. 452/09, s. 9 (2).

Verification of emissions report

10. (1) If a person mentioned in subsection 2 (1) is required under section 5 to ensure that verification of an emissions report is conducted, the person shall ensure that the verification is conducted in accordance with this section. O. Reg. 452/09, s. 10 (1).

(2) No verification is required to be conducted for the purposes of this Regulation in respect of any carbon dioxide generated from the combustion of biomass that has been identified in the emissions report. O. Reg. 452/09, s. 10 (2).

(3) An accredited verification body that conducts a verification under this Regulation shall ensure that clauses 4.2 to 4.10 of ISO 14064-3, as they relate to verification, are complied with in conducting the verification, except for clauses 4.3.1 and 4.3.5. O. Reg. 452/09, s. 10 (3).

(4) The verification of an emissions report shall be conducted for the purpose of determining whether there is a reasonable level of assurance that,

(a) the emissions report contains no material discrepancy; and

(b) the emissions report was prepared in accordance with sections 4 and 6. O. Reg. 452/09, s. 10 (4).

(5) For the purposes of subsection (4), an accredited verification body shall determine that there is a reasonable level of assurance that there is a material discrepancy if it determines, after verifying the emissions report, that one of the following circumstances applies:

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

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

where,

PD = per cent discrepancy,

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

TRE = the total CO₂e reported under paragraph 8 of section 6, excluding carbon dioxide generated from the combustion of biomass.

2. The individual or aggregate effect of one or more errors, omissions or misstatements identified in the course of verification makes it probable that there is more than a five per cent discrepancy in the total CO₂e reported under paragraph 8 of section 6. O. Reg. 452/09, s. 10 (5).

(6) For the purposes of clause 4.6 of ISO 14064-3, an accredited verification body shall visit the facility in respect of which an emissions report was prepared if,

(a) the verification is conducted in respect of the first emissions report submitted in respect of the facility;

(b) no accredited verification body has visited the facility for the purposes of conducting a verification of the last two emissions reports submitted in respect of the facility;

(c) the most recent verification of an emissions report in respect of the facility resulted in an adverse verification statement being submitted to the Director;

(d) the verification is the first verification conducted by the accredited verification body in respect of an emissions report prepared in respect of the facility; or

(e) the accredited verification body is of the opinion that a visit to the facility is necessary for the purposes of determining whether there is a reasonable level of assurance under subsection (4). O. Reg. 452/09, s. 10 (6).

Verification statement

11. (1) After conducting a verification of an emissions report under this Regulation, the accredited verification body shall issue and submit to the person mentioned in subsection 2 (1) who was required to ensure the preparation of the report,

(a) if the accredited verification body has determined that there is a reasonable level of assurance under subsection 10 (4), a positive verification statement; or

(b) if the accredited verification body has determined that there is no reasonable level of assurance under subsection 10 (4), written notice of the nature of the error, omission, misstatement or non-compliance that it has identified. O. Reg. 452/09, s. 11 (1).

(2) A verification statement shall meet the requirements set out in clause 4.9 of ISO 14064-3. O. Reg. 452/09, s. 11 (2).

(3) If a person mentioned in subsection 2 (1) receives a notice under clause (1) (b), the person may request, in writing, within seven days after receiving the notice, that the Director review the determination of the accredited verification body. O. Reg. 452/09, s. 11 (3).

(4) In giving notice under clause (1) (b), the accredited verification body shall include a written statement that the person mentioned in subsection 2 (1) may make a request under subsection (3). O. Reg. 452/09, s. 11 (4).

(5) A request under subsection (3) shall be submitted to the Director and to the accredited verification body. O. Reg. 452/09, s. 11 (5).

(6) If, after receiving notice under clause (1) (b), the person mentioned in subsection 2 (1) does not submit a revised emissions report to the Director and the accredited verification body or make a request under subsection (3), the accredited verification body shall prepare an adverse verification statement and submit the statement to the person mentioned in subsection 2 (1). O. Reg. 493/10, s. 5.

Review by Director

12. (1) Upon receiving a request under subsection 11 (3), the Director shall review the determination and provide written notice to the person mentioned in subsection 2 (1) and the accredited verification body,

(a) confirming the determination of the accredited verification body; or

(b) rejecting the determination of the accredited verification body and deeming the emissions report to have been positively verified. O. Reg. 452/09, s. 12 (1).

(2) If the Director is of the opinion that additional information is required for the purpose of reviewing a determination under subsection (1), the Director may request additional information from the person mentioned in subsection 2 (1) or the accredited verification body, and the person mentioned in subsection 2 (1) or the accredited verification body shall comply with the request forthwith. O. Reg. 452/09, s. 12 (2).

(3) If the Director confirms the determination of the accredited verification body under clause (1) (a), the person mentioned in subsection 2 (1) may, within 60 days after the date of the Director's confirmation, submit a revised emissions report and verification statement to the Director and the accredited verification body. O. Reg. 452/09, s. 12 (3).

Verification report

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

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

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

Compromised impartiality

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

(2) No accredited verification body shall conduct a verification of an emissions report in respect of a facility if,

(a) the accredited verification body has a potential conflict of interest that is a threat to the body's impartiality or there is another threat to the body's impartiality and the threat cannot be effectively managed with a mitigation plan that the Director has consented to in writing;

(b) the accredited verification body has provided greenhouse gas consultancy services to the person mentioned in subsection 2 (1) within the previous three years and the resulting threat to the body's impartiality cannot be effectively managed with a mitigation plan that the Director has consented to in writing; or

(c) the accredited verification body has verified an emissions report in respect of that facility for six consecutive reporting periods, unless a minimum of three reporting periods have passed since the last verification. O. Reg. 452/09, s. 14 (2).

(3) For the purposes of clause (2) (b), an accredited verification body provides greenhouse gas consultancy services if it provides any of the following services:

1. Greenhouse gas quantification.

2. Greenhouse gas data monitoring or recording.

3. Greenhouse gas information system or internal auditing services.

4. Training that supports greenhouse gas emissions reporting under this Regulation or any other greenhouse gas reporting program. O. Reg. 452/09, s. 14 (3).

(4) If an accredited verification body ceases to conduct verifications of emissions reports prepared in respect of a facility after conducting verifications of emissions reports in respect of that facility for two or more consecutive reporting periods, the accredited verification body shall not conduct a verification of an emissions report in respect of that facility until at least three reporting periods have passed. O. Reg. 452/09, s. 14 (4).

(5) Before completing a verification of an emissions report prepared in respect of a facility, an accredited verification body shall undertake an assessment of the potential for any compromised impartiality in respect of the facility to arise and provide to the Director a written assessment report that,

(a) identifies any potential compromised impartiality; and

(b) if any potential compromised impartiality is identified under clause (a), proposes a mitigation plan in respect of it. O. Reg. 452/09, s. 14 (5).

(6) After verification of an emissions report has begun, the accredited verification body shall, if any potential compromise of its impartiality arises, immediately undertake the assessment mentioned in subsection (5) and submit a written assessment report in accordance with that subsection to the Director. O. Reg. 452/09, s. 14 (6).

(7) Upon receipt of a written assessment report under subsection (5) or (6), the Director shall,

(a) determine whether or not there is a compromise to the impartiality of the accredited verification body; and

(b) if a mitigation plan has been proposed, consent to or reject the mitigation plan in writing. O. Reg. 452/09, s. 14 (7).

(8) If the Director determines that there is a compromise to an accredited verification body's impartiality and rejects a mitigation plan under subsection (7), the accredited verification body shall not conduct or shall cease conducting the verification of the relevant emissions report. O. Reg. 452/09, s. 14 (8).

Powers of Director

Director, powers re verification statement

15. (1) The Director may reject a positive verification statement if,

(a) the Director determines that there is a compromise to the impartiality of the accredited verification body that issued the statement; or

(b) based on the findings of an audit under section 16, the Director determines that there is no reasonable level of assurance of the matters mentioned in clause 10 (4) (a) or (b). O. Reg. 452/09, s. 15 (1).

(2) If the Director makes a determination under clause (1) (a) or (b), the Director shall provide written notice to the person mentioned in subsection 2 (1) who was required to ensure the preparation of the emissions report that was verified and to the accredited verification body. O. Reg. 452/09, s. 15 (2).

(3) If the Director makes a determination under clause (1) (a), the person mentioned in subsection 2 (1) who was required to ensure the preparation of the emissions report shall ensure that the emissions report is verified by another accredited verification body within 180 days after receiving notice of the Director's determination. O. Reg. 452/09, s. 15 (3).

(4) If the Director makes a determination under clause (1) (b), the person mentioned in subsection 2 (1) who was required to ensure the preparation of the emissions report shall ensure that the emissions report is,

(a) verified by the same accredited verification body within 60 days after receiving notice of the Director's determination; or

(b) verified by another accredited verification body within 180 days after receiving notice of the Director's determination, if the Director so requires. O. Reg. 452/09, s. 15 (4).

Audit by Director

16. (1) The Director may require an audit of a verification and a verification report by giving written notice to,

(a) the person mentioned in subsection 2 (1) who was required to ensure the preparation of the emissions report that was verified; and

(b) the accredited verification body that conducted a verification of the emissions report. O. Reg. 452/09, s. 16 (1).

(2) The Director may require an audit of an emissions report by giving written notice to a person mentioned in subsection 2 (1) who was required to ensure the preparation of the emissions report. O. Reg. 452/09, s. 16 (2).

(3) A person mentioned in subsection 2 (1) or an accredited verification body who receives written notice under subsection (1) or (2) shall submit to and assist with the audit. O. Reg. 452/09, s. 16 (3).

(4) Upon the request of the Director, a person mentioned in subsection 2 (1) shall provide the following documents for the purposes of an audit under this section:

1. All of the data used to generate the emissions report, including all data made available to an accredited verification body for the purposes of verification of the emissions report.

2. The verification report prepared by the accredited verification body. O. Reg. 452/09, s. 16 (4).

(5) Upon the request of the Director, an accredited verification body shall provide all information related to the verification and preparation of a verification report for the purposes of an audit under this section. O. Reg. 452/09, s. 16 (5).

Information to be provided to Director

17. If the Director or a person designated by the Director requests in writing that a person mentioned in subsection 2 (1) submit information, including biomass quantifications, demonstrating that the total CO₂e generated from all sources mentioned in subsection 2 (1) at the facility has not exceeded the threshold set out in subsection 5 (1) during a reporting period, the person shall provide the information to the Director within 60 working days after receiving the request. O. Reg. 452/09, s. 17.

Retention of Documents and Records

Retention by person mentioned in s. 2

18. (1) A person mentioned in subsection 2 (1) shall, in addition to complying with clause 4.10 of ISO 14064-3, keep the following documents and records in a paper or electronic format for a period of at least seven years after the reporting period to which the information relates:

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

(2) If the Director requests a document or record mentioned in subsection (1), a person mentioned in subsection 2 (1) shall provide the document or record forthwith. O. Reg. 452/09, s. 18 (2).

Retention by accredited verification body

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

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

Forms

Forms

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

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

21. Omitted (provides for coming into force of provisions of this Regulation). O. Reg. 452/09, s. 21.

TABLE 1

Item

Column 1
Column 2
Column 3
Column 4
Column 5

Common Name

Formula

Chemical Name

Chemical Abstract Service Registry No.

Global Warming Potential Factor

1.
Carbon dioxide
CO₂
Carbon dioxide
124-38-9
1

2.
Methane

CH₄
Methane
74-82-8
21

3.
Nitrous oxide
N₂O
Nitrous oxide
10024-97-2
310

4.
Sulfur hexafluoride
SF₆
Sulfur hexafluoride
2551-62-4
23,900

5.
Nitrogen trifluoride
NF₃
Nitrogen trifluoride
7783-54-2
17,200

6.
HFC-23
CHF₃
Trifluoromethane
75-46-7
11,700

7.
HFC-32
CH₂F₂
Difluoromethane
75-10-5
650

8.
HFC-41
CH₃F
Fluoromethane
593-53-3
150

9.
HFC-43-10mee
C₅H₂F₁₀
1,1,1,2,3,4,4,5,5,5- Decafluoropentane
138495-42-8
1,300

10.
HFC-125

C₂H₅F
Pentafluoroethane
354-33-6
2,800

11.
HFC-134
C₂H₂F₄
1,1,2,2-Tetrafluoroethane
359-35-3
1,000

12.
HFC-134a
C₂H₂F₄
1,1,1,2-Tetrafluoroethane
811-97-2
1,300

13.
HFC-143
C₂H₃F₃
1,1,2-Trifluoroethane
430-66-0
300

14.
HFC-143a
C₂H₃F₃
1,1,1-Trifluoroethane
420-46-2
3,800

15.
HFC-152
C₂H₄F₂
1,2-Difluoroethane
624-72-6
43

16.
HFC-152a
C₂H₄F₂
1,1-Difluoroethane
75-37-6
140

17.
HFC-161
C₂H₅F
Fluoroethane
353-36-6
12

18.
HFC-227ea

C3HF7
1,1,1,2,3,3,3- Heptafluoropropane
431-89-0
2,900

19.
HFC-236cb
C3H2F6
1,1,1,2,2,3-Hexafluoropropane
677-565
1,300

20.
HFC-236ea
C3H2F6
1,1,1,2,3,3-Hexafluoropropane
431-63-0
1,200

21.
HFC-236fa
C3H2F6
1,1,1,3,3,3-Hexafluoropropane
690-39-1
6,300

22.
HFC-245ca
C3H3F5
1,1,2,2,3-Pentafluoropropane
679-86-7
560

23.
HFC-245fa
C3H3F5
1,1,1,3,3-Pentafluoropropane
460-73-1
950

24.
HFC-365mfc
C4H5F5
1,1,1,3,3-Pentafluorobutane
406-58-6
890

25.
Perfluoromethane
CF4
Tetrafluoromethane
75-73-0
6,500

26.
Perfluoroethane

C2F6
Hexafluoroethane
76-16-4
9,200

27.
Perfluoropropane
C3F8
Octafluoropropane
76-19-7
7,000

28.
Perfluorobutane
C4F10
Decafluorobutane
355-25-9
7,000

29.
Perfluorocyclobutane
c-C4F8
Octafluorocyclobutane
115-25-3
8,700

30.
Perfluoropentane
C5F12
Dodecafluoropentane
678-26-2
7,500

31.
Perfluorohexane
C6F14
Tetradecafluorohexane
355-42-0
7,400

O. Reg. 493/10, s. 6.