



British Columbia

Revenue-neutral carbon tax imposed in 2008; Tax rates are based on a price of

\$30/tonne of CO₂ equivalent emissions

Further regulations expected in

2016

Bill 2

Greenhouse Gas Industrial Reporting and Control Act ("Bill 2") tabled in October 2014.

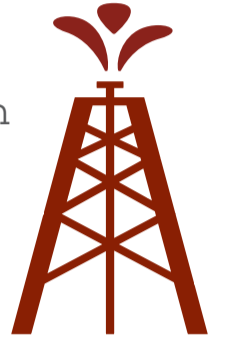
Under Bill 2, emissions limit for LNG facilities is

0.16 tonnes of GHG emissions per 1 tonne of LNG produced.

Clean Energy Act – seeks to make BC self-sufficient in electricity generation by 2016, with a clean and renewable energy target of

93%

Renewable and Low Carbon Fuel Requirements Regulation – requires minimum renewable fuel content by volume



Alberta

In November 2015, Alberta announced the **Climate Leadership Plan**. Key elements of the Plan include: Implementing a carbon price across all sectors:

\$20/tonne in 2017 rising to **\$30/tonne** in 2018



Legislating an emissions limit on the oil sands of: **100 mega tonnes** of CO₂/year.

Phasing-out coal-fired electricity by

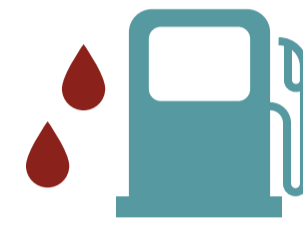
2030

and replacing two-thirds of existing coal-fired electricity with renewable energy.



Reducing methane emissions from oil & gas operations by:

45% by 2025



The Climate Change and Emissions Management Act (2014) – establishes an emissions tax on the use of petroleum coke in industrial facilities.

Saskatchewan

Forthcoming Management and Reduction of Greenhouse Gases Act (2010) – once the Act is proclaimed in force, facilities that emit

50,000+ tonnes of GHG will be required to reduce emissions to provincial limits, as yet to be determined.



Manitoba

Emissions Tax on Coal and Petroleum Coke Act (2014) – establishes an emissions tax on the use of petroleum coke in industrial facilities.



Phasing in a ban on petroleum coke and coal for heating purposes beginning January 2014, with full compliance required by

JULY 2017

Ontario

In February 2016, Ontario announced its proposed cap and trade system in Bill 172, the **Climate Change Mitigation and Low Carbon Economy Act**. Regulated entities include:

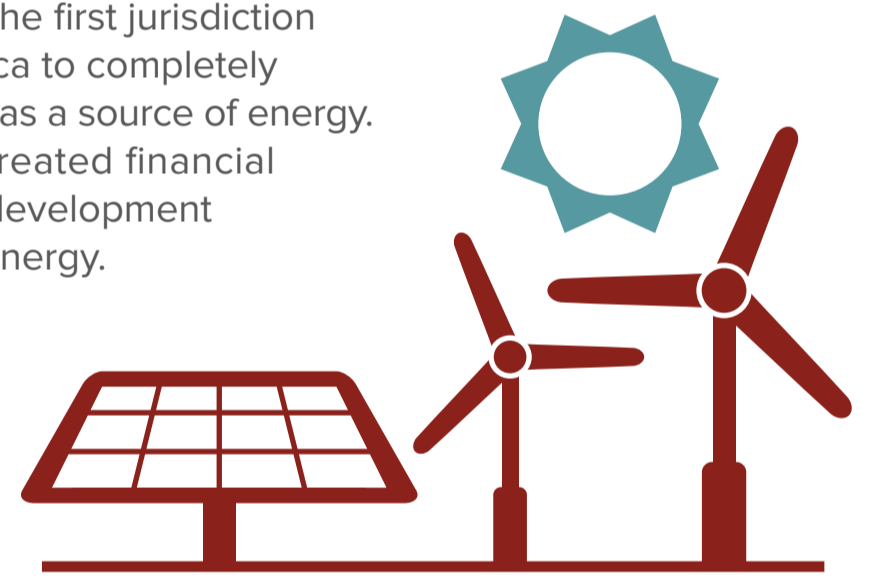
- industrial/institutional emitters
- natural gas distributors
- petroleum product distributors
- electricity importers

Entities with: **25,000+** tonnes CO₂ will be mandatory participants.



Green Energy Act, 2009

made Ontario the first jurisdiction in North America to completely phase out coal as a source of energy. The Act also created financial incentives for development of renewable energy.



Quebec

In April 2016, the Government of Québec announced its 2030 Energy Policy. The policy sets the following targets for 2030:

- Enhance energy efficiency by **15%**
- Reduce the amount of petroleum products consumed by **40%**
- Eliminate the use of thermal coal
- Increase overall renewable energy output by **25%**
- Increase bioenergy production by **50%**



The targets are relative to 2013 levels and build on Québec's cap and trade market initiative.

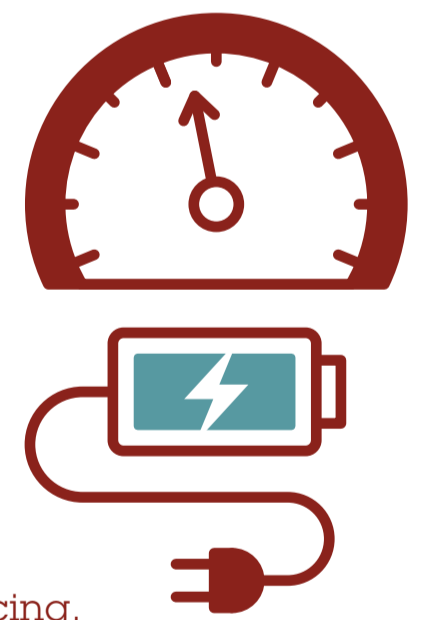
New Brunswick

Electricity Act requires provincial power authority to secure

40%

of its energy acquired within New Brunswick from renewable sources by 2020.

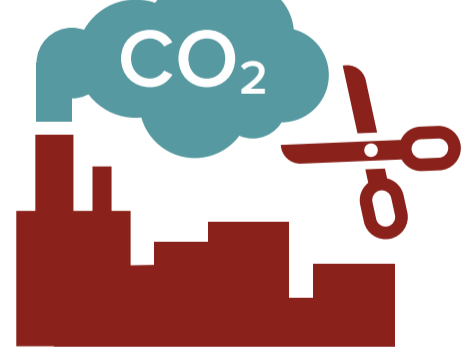
There is no current legislation addressing carbon taxation or pricing.



Nova Scotia

In November 2016, Nova Scotia announced that it will implement a cap-and-trade system by

2018

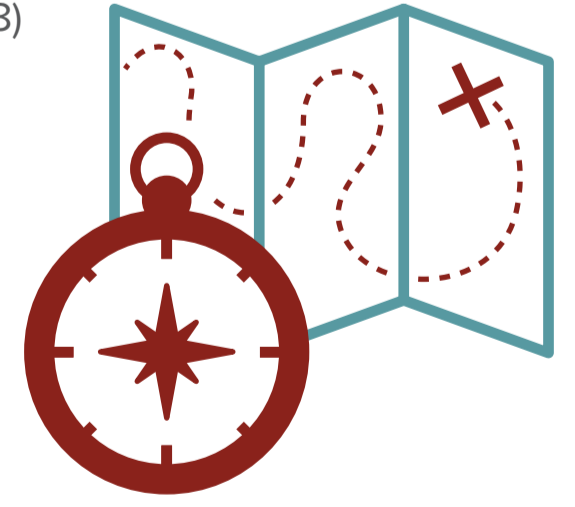


and a province-wide target to reduce carbon emissions that meets or exceeds the federal government's national carbon price initiative.

Prince Edward Island

Climate Change Strategy (2008) to improve education and awareness around climate change issues and reduce GHG emissions through the Office of Energy Efficiency.

There is no current legislation addressing carbon taxation or pricing.



The Territories



While each of the three territories has expressed plans to implement legislation for carbon taxation or other pricing mechanisms, as of yet none of them has done so.

Newfoundland and Labrador



Climate Change Action Plan (2005) provides the province's general framework for reducing greenhouse gas emissions.

There is no current legislation addressing carbon taxation or pricing.

Federal

In October 2016, the federal government announced a national carbon price program which will require all provinces and territories to have carbon pricing initiatives in effect by 2018.



Jurisdictions that fail to establish their own programs will be subject to the federal government's minimum price floor.

Reduction of Carbon Dioxide Emissions from Coal-Fired Generation of Electricity Regulations come into force July 1, 2015, limiting CO₂ emissions by coal-fired electricity generation plants to

420 tonnes per gigawatt-hour

of electricity produced from coal, per year.