

# Going Green Table

Alberta

## Select Alberta Incentives

The business environment is changing. With change comes opportunity.

INCOME TAX INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
<b>Scientific Research and Experimental Development (SR&amp;ED) Investment Tax Credits (ITCs)</b>	Alberta Finance	10% refundable ITC on eligible SR&ED expenditures incurred in Alberta.	Expenditures must qualify for the federal ITC.	\$400,000 maximum per year, on an associated basis.
OTHER INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
<b>Bio-energy Programs</b>	Alberta Energy	<ul style="list-style-type: none"> <li><b>Bioenergy Producer Credit Program:</b> Funding to assist with the production of bio-fuel or bio-gas in Alberta. Program ends March 31, 2011.</li> <li><b>Bioenergy Commercialization and Market Development Program (BCMDP):</b> Funding for the expansion or new development of bio-refining and (to bio-refiners) to analyze opportunities, adopt new technologies and develop markets. Program ends March 31, 2011. <i>Phase 1:</i> Projects in the initial stages of development. <i>Phase 2:</i> Well-established companies and projects at the construction phase.</li> <li><b>Bioenergy Infrastructure Development Program (BIDP):</b> Funding for the development and expansion of the distribution infrastructure of bio-fuel and energy transmission in Alberta. Program ends March 31, 2011.</li> </ul>	<p>Fuel production must meet fuel-grade ASTM or Canadian General Standards Board specifications. Applicants must enter into a Producer Credit agreement with the Government of Alberta.</p> <p>Applications must be made before beginning a project. Projects must demonstrate a significant value-added contribution to the Alberta bio-refining industry.</p> <p>Applications must be made before beginning a project. Projects must demonstrate a significant value-added contribution to the Alberta bio-refining industry.</p>	<p>Depends on the type of energy and the production capacity.</p> <p>Up to 50% of eligible costs. Maximum \$5 million per project (combined with the BIDP; see below).</p> <p>Up to 50% of eligible costs based on a formula. Maximum \$24 million (combined with Phase 1).</p> <p>Up to 35% of eligible costs. Maximum \$5 million per project (combined with the BCMDP; see above).</p>
<b>Carbon Capture and Storage</b>	Alberta Department of Energy	Funding to support demonstration projects and the development of large scale integrated carbon capture and storage (CCS) facilities in Alberta. The current round is closed; a second round may be announced based on funding.	Technology supported with funding from this program must be made widely available.	Up to 75% of total incremental CSS costs. No maximum.
<b>Climate Change and Emissions Management Fund</b>	Climate Change and Emissions Management Corporation (CCEMC)	Funding to support technologies that reduce greenhouse gas emissions and improve the ability to adapt to climate change. Proposals may be accepted starting the second half of fiscal 2009/2010.	Not announced yet.	Not announced yet.
<b>EcoTrust for Clean Air and Climate Change</b>	Alberta Energy Research Institute	Funding to support projects that will result in direct reductions in greenhouse gas emissions and air pollutants in a reasonable time. The current round is closed; a second round may be announced based on funding.	Projects must be in one of four strategic areas: clean air and energy efficiency; clean carbon; CO <sub>2</sub> capture, transport and sequestration; or renewable energy. Projects must involve applied research, technology development, pilot operations and technology demonstrations that are pre-commercial in nature.	Maximum \$25 million. Total government funding cannot exceed 50% of eligible project costs.
<b>Energy Environment Technology Fund</b>	Alberta Environment and Alberta Energy Research Institute	Funding to support research, development, demonstration and deployment of improved technologies or methods that reduce emissions and/or increase energy efficiency.	Projects must fulfill one of five mandates: reduction of greenhouse gas emissions; clean coal/carbon technologies; renewable energy; water use in energy industry; or environmental policy.	Maximum \$100,000 per project.
<b>Industry Programs</b>	Alberta Ingenuity Fund	<ul style="list-style-type: none"> <li><b>r&amp;D Associates Program:</b> Funding to recruit qualifying Master's and PhD graduates to conduct research to accelerate business ideas and benefit the organization. ("r" is intended to be lowercase.)</li> <li><b>Commercialization Associates:</b> Funding to recruit highly trained business and management personnel to increase business management and marketing expertise and advance the commercialization of industrial applied research.</li> </ul>	<p>Applicants must be engaged in research and development based on technology derived from science and engineering disciplines, maintain in-house (or have contractual access to external) research facilities and have a plan for applying the research results. Projects must use at least 80% of the qualifying candidate's time and be pre-competitive research, prototype development, or demonstration and feasibility investigation of innovative technologies. Other conditions are based on entity size.</p> <p>Incorporated entities must have no more than 500 full-time employees, be engaged in research and development based on technology derived from science and engineering disciplines and have a plan for applying the research results.</p>	<p>Up to \$62,000 per year for two years.</p> <p>Up to \$62,000 per year for two years.</p>
<b>Innovation Vouchers</b>	Alberta Education and Technology	Vouchers to fund the development of technology-based ideas into marketable products or services. Vouchers are valid for nine months and can be used as partial payment to approved service providers. The program is a two-year pilot project; additional funding is planned for fall 2009.	Applicants must be registered in Alberta or Canada, conduct more than 50% of its business in Alberta, have no more than 50 employees and, in the previous year, have gross revenue of \$5 million or less. Eligible businesses are technology or knowledge-driven that develop new products or services for growing markets.	Up to 75% of eligible costs. Vouchers are available in two denominations. Combined maximum \$60,000.
<b>Research and Technology Program</b>	Alberta Energy Research Institute	Funding for programs that focus on CO <sub>2</sub> and emissions, renewable and alternative energy, clean carbon/coal, bitumen upgrading, improved recovery or water use.	Pre-application form may be required to determine project potential. Applicants are encouraged to work collaboratively. Eligible projects develop Alberta's resources through the development of novel research and technology solutions that will sustain and grow Alberta's economy while improving environmental performance.	Generally, over \$50,000 for one-year projects; up to "millions of dollars" for large, multi-year pilot and demonstration projects.



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PRICEWATERHOUSECOOPERS 

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June 2009

Leading companies recognize that social, environmental, economic and ethical factors directly affect their business strategy and success. As sustainability becomes an integral component of the executive agenda, organizations need to find the appropriate balance between generating profits and reducing the impact of operations on people and the environment.

This is not an impossible task. Numerous incentives could help your company embrace sustainability and going green concepts.

For more information, contact any of the following:

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From within North America call 800 301 4301 toll-free. To connect to a global network with insight, visit our web page at [www.pwc.com/ca/sustainability](http://www.pwc.com/ca/sustainability).



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