

# Going Green Table

Manitoba and Saskatchewan

## Select Manitoba and Saskatchewan Incentives

Part 2 of 2

The business environment is changing. With change comes opportunity.

### Manitoba (continued)

OTHER INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
<b>Power Smart Programs</b>	Manitoba Hydro	<ul style="list-style-type: none"> <li><b>Industrial programs:</b> <ul style="list-style-type: none"> <li>- <i>Bioenergy Optimization Program:</i> Incentives to offset project evaluation and capital investment costs to install a biomass-to-energy conversion system. Incentives are available for feasibility studies and implementation.</li> <li>- <i>Performance Optimization Program:</i> Forgivable loans for the investigation (feasibility study) and implementation of energy efficiency improvements. Loans will be forgiven after the equipment operates for three years.</li> <li>- <i>Natural Gas Optimization Program:</i> Incentives to identify, investigate (feasibility study) and implement system efficiency improvements.</li> </ul> </li> </ul>	<p>Pre-approval is required. Applicants must be billed at general service electricity or natural gas rate.</p> <p>A pre-feasibility study and project agreement are required. Annual performance and equipment reviews are required for the first five years.</p> <p>Projects must be completed within 12 months of approval date and use proven measures. Minimum expected equipment operating life is 10 years. Minimum project energy savings of 25,000 kWh/year or 10kW demand of three phase power.</p> <p>Projects must be completed within 12 months of approval date. Applicants must consume over 100,000m<sup>3</sup> of energy/year. Projects must have a minimum energy savings of 10,000m<sup>3</sup>/year and use proven measures with a minimum expected equipment life of five years.</p>	<p>Feasibility study: Maximum \$15,000. Implementation: Maximum \$1 million on electrical load; \$250,000 on natural gas load reductions.</p> <p>Feasibility study: Maximum \$15,000. Implementation: Maximum \$250,000.</p> <p>Feasibility study: Maximum \$10,000. Implementation: Maximum \$100,000.</p>
<b>Sustainable Development Innovations Fund (SDIF)</b>	Manitoba Conservation	<ul style="list-style-type: none"> <li><b>Open Category:</b> Funding for the development, implementation and promotion of environmental innovation and sustainable development projects.</li> <li><b>Waste Reduction and Pollution Prevention (WRAPP) Fund:</b> Funding for projects that focus on waste reduction, pollution prevention and integrated waste management practices.</li> <li><b>Water Stewardship Fund (WSF):</b> Funding for unique and innovative projects that maintain the quality and quantity of water, wetlands, riparian areas and aquatic habitat in Manitoba.</li> </ul>	<p>Projects must address SDIF priority areas, achieve or demonstrate measureable progress, be environmentally and ecologically sound, promote a sustainable approach, have clear environmental benefits and take into account benefits to the community and the economy. Applicants are encouraged to form partnerships.</p> <p>Projects must address WRAPP priority areas, be environmentally and ecologically sound, promote a sustainable approach with environmental, community and economic benefits. Applicants are encouraged to form partnerships. At least 50% of total project support must be from sources other than the Province of Manitoba.</p> <p>Projects must address WSF priority areas, be environmentally and ecologically sound and promote a sustainable approach with environmental benefits. Applicants are encouraged to form partnerships.</p>	<p>Maximum generally \$50,000.</p> <p>Maximum generally \$50,000.</p> <p>Maximum generally \$25,000.</p>
<b>Technology Commercialization Program</b>	Manitoba Competitiveness, Training and Trade	Funding for the commercialization or acquisition of technology to create jobs and economic benefits in Manitoba.	Project must be pre-approved, located in Manitoba and involve the innovative or novel use of technology. Owner must invest at least 50% of costs.	Up to 75% of eligible costs. Maximum \$100,000. Total government funding cannot exceed 75% of eligible costs.

### Saskatchewan

INCOME TAX INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
<b>Research and Development Tax Credit</b>	Saskatchewan Ministry of Finance	15% refundable tax credit on qualifying scientific research and experimental development expenditures incurred in Saskatchewan.	Expenditures must qualify for the federal investment tax credit and, for the tax credit to be refundable, must be incurred after March 18, 2009.	No maximum.
SALES TAX INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
<b>Provincial Sales Tax (PST) Exemption</b>	Saskatchewan Ministry of Finance	PST exemption on purchase of Energy Star qualified residential appliances, furnaces, boilers, ground and air source heat pumps.	Installation in a residence is not necessary to qualify.	No maximum.
OTHER INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
<b>Commercial Boiler Program</b>	SaskEnergy	Rebates for installing natural gas condensing boilers. Program ends November 30, 2009.	Program is not available for buildings receiving more than 30% of their funding from the province.	\$16 per 1,000 BTU/hr for the first 600,000 BTU/hr. \$5 per 1,000 BTU/hr thereafter.
<b>Energy Conservation programs</b>	Saskatchewan Research Council (SRC)	<p><b>Solar Water Heating Initiative Fund for Today (SHIFT):</b> Rebate for installing solar water or solar air heating systems. Program ends March 31, 2011.</p> <p><b>Commercial Geothermal Rebate Program:</b> Rebate for installing a geothermal heating and cooling system. If a feasibility study is required, SaskPower will assist with the cost; see SaskPower section below.</p> <p><b>Net Metering:</b> Rebate for installing wind, low-impact hydro, bio-mass, heat reclaim, flare gas or photovoltaic generating equipment.</p>	<p>Pre-approval is required. Entities must have applied under the federal ecoENERGY for Renewable Heat program and provide SRC access to energy consumption records for 18 months before, and up to 10 years after, the installation.</p> <p>Projects must be approved before installation, professionally designed and installed by an accredited installer. Existing buildings heated by natural gas are not eligible for the rebate. Applicants must be customers of SaskPower, City of Swift Current or the City of Saskatoon for at least 36 months after the rebate is paid.</p> <p>Projects must have a generating capacity of 100kW or less. Participants must enter into net metering contracts with the local utility company and provide SRC access to energy consumption records for 18 months before, and up to 10 years after, the installation.</p>	<p>Maximum \$80,000 per installation and \$2 million per applicant.</p> <p>15% of costs. Maximum \$100,000.</p> <p>Up to 35% of eligible costs. Maximum \$35,000.</p>
<b>Go Green Fund</b>	Saskatchewan Ministry of Environment	Funding for projects aimed at reducing or avoiding greenhouse gas emissions, conserving water supplies, maintaining or restoring water quality, biodiversity conservation, waste reduction, and understanding and accepting the need to address environmental issues.	Innovative, cost-effective, large-scale projects with measureable benefits in the priority areas will be favoured. Saskatchewan will issue requests for proposals (RFPs); applications outside of the RFP must be submitted by September 1, 2009. Applicants must submit a business plan complete with market analysis to demonstrate the need for the project. Applications made after September 1, 2009 will be considered in the next round of funding.	No maximum.
<b>Green Rebate Program</b>	Saskatchewan Government Insurance (SGI)	20% rebate of basic insurance premiums and registration fees.	Available for all hybrid vehicles and vehicles meeting Transport Canada's ecoAuto thresholds for fuel efficiency. Applies to 2006 and newer models.	No maximum.
<b>Saskatchewan Biofuels Investment Opportunity (SaskBIO) Program</b>	Saskatchewan Ministry of Agriculture	Repayable funding for the construction or expansion of transportation bio-fuel production facilities in Saskatchewan. Program available until March 31, 2012.	Saskatchewan ownership must be at least 5% and not more than 20% for a minimum of two years after construction. Each Saskatchewan equity investment must range from \$1,000 to \$1 million. Project must use renewable agricultural, forestry or other Saskatchewan produced renewable feedstock and have a minimum annual production of 2 million litres per year for bio-diesel and ethanol.	One-time funding up to \$0.10 per litre produced based on nameplate capacity. Maximum \$10 million. Repayments based on profits and begin after the third year, over seven years.
<b>Saskatchewan Carbon Dioxide Enhanced Oil Recovery and Storage Initiative</b>	Saskatchewan Ministry of Energy and Resources	Funding to identify and assess a potential market for carbon dioxide and to design and implement enhanced oil recovery (EOR) pilot projects that demonstrate the technical and economic potential of EOR.	Projects must address the policy, technical, economic and legal/corporate barriers to the use of carbon dioxide for EOR in oil reservoirs located in southeast Saskatchewan.	Funding is based on cost-sharing. Maximum limited to program funding.
<b>Saskatchewan Market Assessment of Research and Technology (SMART) Program</b>	Enterprise Saskatchewan	Funding and mentoring to encourage innovative products, processes and technology.	Projects must be eligible for the National Research Council's Industrial Research Assistance Program (NRC-IRAP). The company must be approved as an NRC-IRAP client, have developed or developing a new product, process or system based on an innovative application of science and technology and have fewer than 200 employees.	Up to 75% of costs. Maximum \$15,000.
<b>Saskatchewan Oil and Gas Industry Upstream Emission Reduction Initiative</b>	Saskatchewan Ministry of Energy and Resources	Funding to support projects that reduce flaring and venting emissions in the upstream oil and gas industry.	A steering committee of representatives from the upstream oil and gas industry and relevant government agencies will determine initiatives to be supported.	Maximum limited to program funding.
<b>SaskPower Programs</b>	SaskPower	<ul style="list-style-type: none"> <li><b>Power Producers:</b> SaskPower will purchase electricity from operators of wind and solar-powered facilities and other viable generating sources.</li> <li><b>Feasibility Study for Commercial Geothermal Rebate Program:</b> Rebates for feasibility studies required to determine if a geothermal system would be cost-effective.</li> </ul>	<p>Generally, for generating facilities up to a maximum size of 100kW. Larger facilities can discuss their projects directly with SaskPower. Operator must pay for all incremental interconnection costs.</p> <p>Existing buildings heated by natural gas are not eligible.</p>	<p>Amount per kW/hour is based on SaskPower's variable cost of electricity.</p> <p>Up to 50% of the study cost. Maximum \$10,000.</p>

# Going Green Table

## Select Manitoba and Saskatchewan Incentives

The business environment is changing.  
With change comes opportunity.

PRICEWATERHOUSECOOPERS 

## Going Green Table

### Select Manitoba and Saskatchewan Incentives

August 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:

Robert Reimer  
204 926 2442  
[robert.j.reimer@ca.pwc.com](mailto:robert.j.reimer@ca.pwc.com)

Duncan Birnie  
204 926 2424  
[duncan.j.birnie@ca.pwc.com](mailto:duncan.j.birnie@ca.pwc.com)

Leanne Sereda  
403 509 7586  
[leanne.a.sereda@ca.pwc.com](mailto:leanne.a.sereda@ca.pwc.com)

Domenico Baruffaldi  
403 509 6676  
[domenico.baruffaldi@ca.pwc.com](mailto:domenico.baruffaldi@ca.pwc.com)

Christine Schuh  
403 509 7517  
[christine.schuh@ca.pwc.com](mailto:christine.schuh@ca.pwc.com)

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).

#### Tax News Network

Tax News Network (TNN) provides subscribers with Canadian and international information, insight and analysis to support well informed tax and business decisions. Try it today at [www.ca.taxnews.com](http://www.ca.taxnews.com).