

# *Going green tables*

## *Select federal and provincial incentives*

*Your business environment is changing—with change comes opportunity.*

2011



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.

## Contents

Federal .....	<a href="#">1</a>
Alberta .....	<a href="#">3</a>
British Columbia .....	<a href="#">4</a>
Manitoba.....	<a href="#">8</a>
New Brunswick .....	<a href="#">11</a>
Newfoundland and Labrador .....	<a href="#">13</a>
Nova Scotia .....	<a href="#">14</a>
Ontario .....	<a href="#">16</a>
Prince Edward Island.....	<a href="#">21</a>
Quebec.....	<a href="#">22</a>
Saskatchewan .....	<a href="#">26</a>
Contacts .....	<a href="#">28</a>

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# Federal going green table

Current to August 2011

Federal: page 1 of 2

<i>Income tax incentives</i>	<i>Contact</i>	<i>Description</i>	<i>Requirements/Restrictions</i>	<i>Potential dollar value</i>
<b>Canadian Renewable and Conservation Expenses (CRCE)</b>	Canada Revenue Agency	Deduction for project developments costs (e.g., feasibility studies, engineering and design work).	Majority of tangible property associated with the project must be eligible as Class 43.1 or 43.2 assets.	No maximum. Can be carried forward indefinitely or transferred to investors using flow-through shares.
<b>Capital Cost Allowance deduction</b>	Canada Revenue Agency	• <b>Class 43.2:</b> Clean energy generation equipment.	Eligible equipment must be acquired before 2020, generate heat for use in an industrial process or electricity, by using a renewable energy source, using waste fuel or making efficient use of fossil fuels. Includes assets acquired after February 25, 2008, that generate energy in the form of electricity or heat using ground-source heat pump systems or bio-gas production equipment.	50% annual deduction (declining balance, subject to half-year rule).
		• <b>Class 43.1:</b> Energy conservation equipment.	Assets described in class 43.2 but that meet lower efficiency standards.	30% annual deduction (declining balance, subject to half-year rule).
		• <b>Class 49:</b> Carbon dioxide pipelines.	Eligible equipment must be acquired after February 25, 2008.	8% annual deduction (declining balance, subject to half-year rule).
		• <b>Class 7:</b> Pumping and compression equipment for carbon dioxide pipelines.	Eligible equipment must be acquired after February 25, 2008.	15% annual deduction (declining balance, subject to half-year rule).
<b>Scientific Research and Experimental Development (SR&amp;ED) deduction</b>	Canada Revenue Agency	Current tax deduction for qualifying current and capital SR&ED expenditures.	Projects must be for “basic research,” “applied research” or “experimental development.”	No maximum.
<b>SR&amp;ED Investment Tax Credits (ITCs)</b>	Canada Revenue Agency	ITC for qualifying current and capital expenditures incurred to carry on qualified SR&ED in Canada (also for certain salaries and wages on SR&ED carried outside Canada).	Projects must be for “basic research,” “applied research” or “experimental development.”	ITCs equal 20% of eligible expenditures (for Canadian-controlled private corporations, ITCs are 35% on up to \$3 million of annual expenditures and are wholly or partly refundable). Unused ITCs can be carried back three years or forward 20.
<i>Other incentives</i>	<i>Contact</i>	<i>Description</i>	<i>Requirements/Restrictions</i>	<i>Potential dollar value</i>
<b>ArboraNano Network</b>	Canadian Forest NanoProduct Network and FPInnovations	Funding for the research and development of nanoproducts using nanotechnology and sustainable materials from Canada's forest resource.	Eligible corporations must be member companies. Projects must have specific development goals, be within the Networks of Centres of Excellence guidelines and be approved by the board of the ArboraNano Network. Funding is provided at six-month intervals, subject to satisfactory progress reports.	Determined by the Scientific Committee of the ArboraNano Network. No maximum. Total budget is \$965,000.
<b>Automotive Innovation Fund (AIF)</b>	Industry Canada	Repayable contributions for automotive-related firms, to support strategic, large-scale assembly powertrain and/or research and development (R&D) projects to build innovative, greener, more fuel-efficient vehicles.	Applicants must be incorporated in Canada and have proposals for private sector investments in Canada exceeding \$75 million over five years. Eligible projects must require government funding, involve automotive innovation and R&D initiatives, and have an implementation period of up to five years.	Limited by program funding of \$250 million over five years.
<b>ecoAgriculture Bio-fuels Capital Initiative (ecoABC)</b>	Agriculture and Agri-Food Canada	Repayable funding to construct or expand existing transportation bio-fuel (e.g., ethanol, bio-diesel and cellulosic ethanol) production facilities. Repayment is over seven years, starting three years after production begins. Program ends September 30, 2012.	Projects must use agricultural feedstocks to produce bio-fuels and have new agricultural producer equity investments of at least 5% of total eligible project costs. A maximum of \$1 million investment per agricultural producer is recognized. Minimum annual new production capacity is 3 million litres for bio-diesel facilities and 5 million litres for fuel ethanol facilities.	Up to 25% of eligible costs. Maximum \$25 million.

Other incentives	Contact	Description	Requirements/Restrictions	Potential dollar value
<b>ecoENERGY Programs</b> (ecoENERGY for Industry)	Natural Resources Canada (NRCan)	<ul style="list-style-type: none"> <li>• <b>Process Integration (PI) study:</b> Incentives to conduct a PI study (energy audit) to determine the most efficient use of energy, water and raw materials.</li> </ul>	Projects require pre-approval. Eligible facilities must be registered with NRCan's network of Canadian Industry Program for Energy Conservation (CIPEC) leaders, and have independent energy and/or water networks and utility or treatment systems bottlenecks. Final project report must include an energy performance improvement plan.	Up to 50% of study cost. Maximum \$25,000.
		<ul style="list-style-type: none"> <li>• <b>Computational Fluid Dynamics (CFD) Study:</b> Incentives to conduct a CFD study to identify, quantify and explain uneven heat transfer in process fluid that leads to inefficiencies.</li> </ul>	Projects require pre-approval. Eligible facilities must be registered with NRCan's network of CIPEC leaders and have complex fluid and energy networks that are inefficient. Final project report must include an energy performance improvement plan.	Up to 50% of study cost. Maximum \$25,000.
		<ul style="list-style-type: none"> <li>• <b>ISO 50001 Implementation Pilot:</b> Incentives to support the implementation of the new standard in industrial facilities. The purpose is to enable organizations to establish systems and processes necessary to take a systematic approach to improving energy performance (energy efficiency, use, consumption and intensity), reducing energy cost and greenhouse gas emissions, and achieving other environmental benefits.</li> </ul>	Projects require pre-approval. Eligible facilities must be registered with NRCan's network of CIPEC leaders. Eligible costs may include an Energy Management Information Systems audit, professional fees, training and energy assessment/ baseline. Final deliverable must include details on the measures undertaken to meet ISO 50001 (e.g., energy baseline, energy performance targets, timeline for achieving targets, and monitoring and reporting procedures).	Up to 50% of implementation cost. Maximum \$25,000.
<b>Going Global Innovation</b>	Foreign Affairs and International Trade Canada	Funding for companies to pursue international research and development collaborative opportunities through partnerships with key players in other countries.	Researchers must be Canadian citizens, work for a Canadian university, a private company (maximum of 500 employees and \$50 million in annual sales) or a non-government organization/ institute.	Up to 75% of eligible project costs. Maximum \$75,000. Total government assistance cannot exceed 75% of eligible costs.
<b>Green Infrastructure Fund</b>	Infrastructure Canada	Funding for large scale, strategic infrastructure projects that promote cleaner air, reduced greenhouse gas emissions and cleaner water.	Eligible infrastructure projects include wastewater, green energy generation, green energy transmission, solid waste and carbon transmission and storage.	Up to 25% of eligible costs.
<b>Industrial Research Assistance Program (IRAP)</b>	National Research Council (NRC)	Funding and mentoring for Canadian companies to encourage innovative products, processes and technology.	Projects must be innovative, involve technical risk and advance the company's technical capabilities. Company must have under 500 employees.	Non-repayable: Maximum \$500,000. Repayable: Maximum \$1,500,000.
<b>International Science and Technology Partnerships Program</b>	Foreign Affairs and International Trade Canada	Funding to foster and support Canadian participation in collaborative/bilateral research projects through partnerships with select countries (China, India, Brazil and Israel). May be repayable if the project becomes a commercial success.	Projects must contribute to the strategic objectives of the program and be technologically feasible.	Up to 50% of eligible project costs. Maximum depends on the partner country.
<b>NextGen Bio-fuels Fund</b>	Sustainable Development Technology Canada (SDTC)	Repayable funding to support the development and production of bio-fuels using next-generation processes. Funding is repayable over ten years on project completion, based on cash flows.	Eligible projects must be first-of-kind facilities that primarily produce next-generation renewable fuel (i.e., ethanol or bio-diesel) on a large demonstration scale, be located in Canada, use feedstocks that are representative of Canadian bio-mass, have demonstrated their technology on pilot scale and be completed in six years.	Up to 40% of eligible project costs. Maximum \$200 million. Total government assistance cannot exceed 60% of eligible project costs.
<b>Science and Technology Internship Program</b>	Natural Resources Canada	Funding towards the cost of hiring an eligible intern. Funding is available until March 31, 2012.	Applicants must be committed to bringing research to commercial application and be in the field of geomatics, geology, mining, forestry or energy and should have the project approved before hiring an eligible intern.	Maximum \$13,200 over 52 weeks.
<b>Science Horizons Youth Internship Program</b>	Environment Canada	Funding towards the cost of hiring eligible young scientists and post-secondary graduates for environmental projects. Additional funding expected for 2012/2013.	Employers must provide at least 30% of eligible project costs. Projects must provide hands on and meaningful work experience for youth (30 years old or under) and last from 6 months to one year.	Maximum \$12,000 per placement.
<b>SD Tech Fund</b>	Sustainable Development Technology Canada (SDTC)	Two rounds of funding annually support the late-stage development and pre-commercial demonstration of new technologies that address clean technology solutions (climate change, clean air, water and soil quality).	Technologies should have application in specified sectors in Canada, show strong market relevance and generate incremental intellectual property to reduce uncertainties throughout the project. Applicants must be part of a project consortium.	Up to 50% of eligible costs per project.

# Alberta going green table

Current to September 2011

Alberta: page 1 of 1

<i>Income tax incentives</i>	<i>Contact</i>	<i>Description</i>	<i>Requirements/Restrictions</i>	<i>Potential dollar value</i>
<b>Scientific Research and Experimental Development (SR&amp;ED) Investment Tax Credits (ITCs)</b>	Alberta Ministry of Finance and Enterprise	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.
<i>Other incentives</i>	<i>Contact</i>	<i>Description</i>	<i>Requirements/Restrictions</i>	<i>Potential dollar value</i>
<b>Bioenergy Producer Credit Program (BPCP)</b>	Alberta Energy	Funding to assist with the production of bio-fuel or bio-gas in Alberta. Program ends March 31, 2016.	Bioenergy products must meet eligibility criteria such as commercial standards, accurate measurement and use of eligible feedstocks. Applicants must enter into and comply with a BPCP grant agreement.	Annual maximum for a facility approved under each program is \$25.5 million multiplied by specified ratios.
<b>Climate Change and Emissions Management Fund</b>	Government of Alberta and 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.	Projects must have strong potential to make significant, verifiable and sustainable reductions in greenhouse gas (GHG) emissions through the generation and use of renewable energy in Alberta.	\$71 million funding approved. Additional funding being considered: • \$40 million for energy efficiency projects; and • \$50 million for renewable energy projects.
<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.</li> </ul>	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.	Up to \$62,000 per year for two years.
		<ul style="list-style-type: none"> <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>	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.	Up to \$77,000 per year for two years.
<b>Innovation Vouchers</b>	Alberta Innovates - Technology Futures (formerly 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.	Applicants must be registered in Alberta or Canada, conduct more than 50% of their business in Alberta, have no more than 50 employees and, in the previous year, have gross revenues 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 \$65,000.



# British Columbia going green table

Current to September 2011

British Columbia: page 1 of 4

<i>Income tax incentives</i>	<i>Contact</i>	<i>Description</i>	<i>Requirements/Restrictions</i>	<i>Potential dollar value</i>
<b>International Business Activity (IBA) Program</b> (formerly the "International Financial Activity (IFA) program")	British Columbia Ministry of Finance	Refund of B.C. income tax paid on income earned in conducting an international business. A corporation must register itself, and any specialists it employs, under the <i>International Business Activity Act</i> (IBAA). To receive a refund, British Columbia and federal income taxes for the taxation year must be paid.	An International Business must be incorporated in Canada, be a permanent establishment in British Columbia, not be exempt from income tax under the <i>Income Tax Act</i> , establish and carry on a qualifying business within 90 days of registration, and establish and maintain a membership in the IFC B.C.	Maximum \$8 million per year.
<b>Scientific Research and Experimental Development (SR&amp;ED) Investment Tax Credits (ITCs)</b>	Canada Revenue Agency	10% ITC on qualifying SR&ED expenditures incurred in British Columbia.	Expenditures must qualify for the federal ITC and be incurred before September 1, 2014. Active members of partnerships can claim their proportionate share of the partnership's SR&ED carried on in British Columbia.	No maximum. For Canadian-controlled private corporations, ITCs may be refundable. For other corporations, ITCs can be carried back three years and forward 10.
<b>Venture Capital Programs</b>	British Columbia Ministry of Small Business Technology and Economic Development	<ul style="list-style-type: none"> <li>• <b>Eligible Business Corporation (EBC):</b> 30% tax credit for corporations investing in an EBC.</li> </ul>	Shares must be held at least five years. A small business that is registered as an EBC must have 100 employees or less, pay 75% of its wages to B.C. residents, have equity capital of at least \$25,000 and be substantially engaged in a prescribed activity (e.g., alternative energy development and environmental technology). Maximum direct investment of \$5 million.	Maximum tax credit is \$1,500,000 (30% of \$5 million) per EBC. Unused tax credits can be carried forward four years.
		<ul style="list-style-type: none"> <li>• <b>Venture Capital Corporation (VCC):</b> 30% tax credit for corporations investing in a VCC that invests in an eligible small business (ESB) or an EBC.</li> </ul>	Shares of the VCC must be held at least five years. ESB must have 100 employees or less at time of initial investment, pay 75% of its wages to B.C. residents and be substantially engaged in a prescribed activity (e.g., alternative energy development and environmental technology). Maximum direct investment in the ESB is \$10 million from VCCs in any two-year period.	No maximum. Unused tax credits can be carried forward four years.
<i>Sales tax incentives</i>	<i>Contact</i>	<i>Description</i>	<i>Requirements/Restrictions</i>	<i>Potential dollar value</i>
<b>Alternative fuel vehicles</b>	British Columbia Ministry of Finance	PST exemption for acquisition or lease of new alternative fuel vehicles and conversion kits for existing vehicles.	Qualifying vehicles must be purchased or leased before April 1, 2011.	Up to 50% of PST. Maximum \$10,000, but depends on vehicle type.
<b>Material and equipment used to conserve energy</b>	British Columbia Ministry of Finance	Provincial sales Tax (PST) exemption for material and equipment used to conserve energy or produce electricity from renewable sources. Expiry dates vary.	Eligible materials and equipments include: <ul style="list-style-type: none"> <li>• insulation;</li> <li>• "Energy Star Qualified" windows, doors, skylights and residential appliances;</li> <li>• energy-efficient residential furnaces, boilers, heat pumps and gas-fired water heaters (minimum ratings apply);</li> <li>• energy-efficient commercial boilers;</li> <li>• alternative energy sources (e.g., ocean, wind, solar and micro-hydro power generating equipment);</li> <li>• natural gas and propane conversion kits;</li> <li>• hybrid electric and HCGN bus conversions; and</li> <li>• aerodynamic and anti-idling devices for trucks and tractor-trailers (gross vehicle weight minimums may apply).</li> </ul>	Generally, no maximum.
<b>Motor fuel/carbon tax concessions</b>	British Columbia Ministry of Finance	Exemption or reduced fuel tax rates for cleaner, more environmentally friendly motor fuels.	Eligible fuels include alcohol-based fuel and natural gas, propane, ethanol, bio-diesel and hydrogen. Restrictions apply to each fuel type.	Rate reductions vary by fuel type.

Other incentives	Contact	Description	Requirements/Restrictions	Potential dollar value
<b>Acquiring Power Programs</b>	BC Hydro	<ul style="list-style-type: none"> <li><b>Bio-energy Call for Power:</b> Purchase of electricity generated by independent producers using bio-mass as fuel.</li> <li><b>Net Metering:</b> Customers earn credits by transferring excess electricity generated primarily for their own use from clean energy (e.g., hydro, wind, solar, photovoltaic, geothermal, tidal, wave and bio-mass) to the electrical grid.</li> <li><b>Standing Offer Program:</b> Purchase of electricity generated from small and clean energy projects.</li> </ul>	<p>Projects must be located in British Columbia, able to connect to the province's transmission system, provide a comprehensive fuel supply plan and use proven technology.</p> <p>Generating units must have a rating capacity of 50 kilowatts or less and use a "BC Clean" energy source.</p> <p>Projects must be located in British Columbia and have a nameplate capacity between 0.05 and 10 megawatts. Program is limited to proven generation technologies.</p>	<p>No maximum.</p> <p>Credits reduce energy costs. Unused credits can be carried forward or paid.</p> <p>Depends on region, time of day and month.</p>
<b>Fortis BC – Natural Gas</b>	Fortis BC (formerly Terasan Gas)	<p>For businesses located in the Lower Mainland, Squamish or the Interior:</p> <ul style="list-style-type: none"> <li><b>Energy Assessment:</b> Free energy assessment.</li> <li><b>Efficient Boiler Program:</b> Financial incentives to encourage installation of high-efficiency natural gas space heating systems in both new construction and existing buildings.</li> <li><b>Natural Gas Vehicle Grant:</b> Grants towards the acquisition of natural gas vehicles or the conversion of vehicles to natural gas.</li> </ul>	<p>Businesses must consume more than 2,000 GJ/year to qualify for a free energy assessment.</p> <p>Minimum and maximum boiler ratings apply.</p> <p>Businesses must purchase natural gas from refueling stations in Terasan Gas' Lower Mainland area.</p>	<p>100% of assessment cost.</p> <p>Maximums vary by program.</p> <p>\$10 per gigajoule based on one-year estimated consumption. Maximum for light duty \$2,500, medium duty \$5,000, heavy duty \$10,000.</p>
<b>Innovative Clean Energy (ICE) Fund</b>	British Columbia Ministry of Small Business, Technology and Economic Development	Funding for projects that commercialize B.C.'s clean, efficient energy technologies and reduce greenhouse gas emissions. Projects must support the development of new clean energy technologies.	Eligible projects include ocean tidal and wave, solar, geothermal, wind, bio-mass, wastewater, energy conservation and management, and variable street lighting technology. Funding for liquid bio-fuels will support the development of cellulosic ethanol, bio-diesel and bio-fuel technologies.	Total of \$8 million for twelve projects.
<b>LiveSmart BC Small Business Program</b>	Fortis BC and BC Hydro	<ul style="list-style-type: none"> <li><b>Business Energy Advisors (BEAs):</b> BEAs visit and work with eligible businesses to identify potential energy- and money-saving opportunities, including lighting, hot water, heating and ventilation improvements.</li> <li><b>Direct Install (FortisBC/LiveSmart BC Lighting Installation Program (FLIP)):</b> Coordinates and funds the cost to install select products such as energy-efficient lighting and lighting controls, and pre-rinse spray valves to conserve hot water in commercial kitchens.</li> <li><b>LiveSmart Champion Program:</b> encourages small businesses to develop innovative ways to conserve energy in their specific sectors.</li> </ul>	<p>Small businesses that spend up to \$50,000 per year on electricity.</p> <p>Small businesses that spend up to \$20,000 per year on electricity.</p> <p>Small businesses that spend up to \$50,000 per year on electricity.</p>	<p>No maximum.</p> <p>100% of the cost.</p> <p>Up to a total of \$550,000 in funding. Maximum of \$25,000 per applicant.</p>
<b>Power Sense Programs</b>	Fortis BC	<ul style="list-style-type: none"> <li><b>Energy Audit and Comprehensive Energy Study:</b> Free energy audits to identify energy savings opportunities; rebates for comprehensive energy studies.</li> <li><b>Energy-Efficient Technologies and Solutions:</b> Rebates for the purchase of energy-efficient lighting, equipment and upgrades.</li> <li><b>New Facility Programs:</b> Free assessment of a building's energy efficiency; rebates/financial incentives for more detailed assessments and toward the cost of efficiency measures.</li> <li><b>Industrial New Process Design Program:</b> Rebates/financial assistance for building energy efficiency into the design of new processes and implementing technology upgrades.</li> </ul>	<p>None.</p> <p>Focuses on lighting, heating ventilation and air conditioning, water heating, refrigeration, digital controls, motors and the building envelope.</p> <p>Rebates are available on the incremental cost of energy-saving measures incorporated into the building design and equipment selection.</p> <p>Assessments by a technical adviser or an approved consultant to determine energy-saving opportunities. If necessary, a more comprehensive study will be completed, with up to 50% of approved study costs paid.</p>	<p>For small business and commercial customers: rebates up to 50% of study cost. Maximum \$5,000. For industrial customers: no maximum.</p> <p>No maximum.</p> <p>\$0.05 per estimated annual kilowatt hours (kWh) saved. Maximum rebate depends on two-year payback on incremental costs.</p> <p>\$0.05 per estimated annual kWh saving. Maximum rebate based of the lesser of a two-year payback on incremental cost and 50% of installed cost.</p>

Other incentives	Contact	Description	Requirements/Restrictions	Potential dollar value
Power Smart Program	BC Hydro	<b>Commercial</b>		
		<ul style="list-style-type: none"> <li>• <b>Data Centre and Server Initiative:</b> Funding for data centre assessment and installation of energy conservation measures.</li> </ul>	Minimum energy saving of 100,000 kWh per year and a minimum payback period of two years.	No maximums.
		<ul style="list-style-type: none"> <li>• <b>Energy Study:</b> Funding to identify cost-effective energy savings opportunities.</li> </ul>	None.	Up to 100% of study cost.
		<ul style="list-style-type: none"> <li>• <b>High-Bay Lighting Initiative:</b> Funding to install energy-efficient fluorescent high-bay lighting.</li> </ul>	Customers must have an existing high-bay facility (e.g., warehouse, athletic facility, large retail store) and spend at least \$50,000 on electricity per year. Projects must save 100,000 kWh of energy per year and have a minimum two-year payback period.	Up to 60% of project costs.
		<ul style="list-style-type: none"> <li>• <b>New Construction Program (NCP)</b> (formerly the High-Performance Building Program): Funding and rebates to develop a high-performance design and install energy-efficient lighting and appliances in new commercial and multi-unit residential buildings</li> </ul>	Buildings must be under new construction or major renovations (in conceptual/early design process), have a minimum potential annual electrical energy savings of 50,000 kWh/yr and be located in the BC Hydro service territory, including New Westminster.	Maximums vary by program.
		<ul style="list-style-type: none"> <li>• <b>Product Incentive Program:</b> Incentives for businesses that retrofit existing facilities with energy-efficient products.</li> </ul>	Focuses on lighting, non-lighting controls, heating ventilation and air conditioning, commercial kitchens and appliances, refrigeration and livestock waterers.	Depends on the item.
		<b>Industrial</b>		
		<ul style="list-style-type: none"> <li>• <b>Customer Site Investigation:</b> Free site investigation study to analyze current energy use and identify low-cost energy savings opportunities.</li> </ul>	Industrial facilities must use between \$50,000 and \$1 million of electricity annually.	100% of study cost.
		<ul style="list-style-type: none"> <li>• <b>End-Use Assessment:</b> High-level assessment to identify energy-efficient opportunities for a specific electric end-use system (e.g., compressed air, refrigeration, fans and blowers, and pumps).</li> </ul>	For industrial customers that use over \$50,000 of electricity annually. Electric end-use systems must have more than 200 horsepower.	100% of assessment. Maximum \$5,000.
		<ul style="list-style-type: none"> <li>• <b>Energy Efficiency Feasibility Study:</b> Detailed analysis of individual systems to assess energy savings from improvements and related implementation costs.</li> </ul>	For industrial customers that use over \$50,000 of electricity annually. The target system should consume at least one gigawatt hour per year. (For a 200 horsepower system, roughly 6,000 hours of operation.) Non-motorized systems (e.g., lighting and process control) may also be eligible.	Up to 100% of study cost. Maximum \$50,000 for large industrial customers.
		<ul style="list-style-type: none"> <li>• <b>Industrial Energy Manager Initiative:</b> Funding to hire and train a full- or part-time energy manager.</li> </ul>	Customers must use over \$200,000 of electricity annually and be willing to hire an energy manager full-time or part-time. Candidate's salary level and qualifications must meet certain criteria, subject to approval.	Up to two years' funding for energy manager's salary: 100% for first three months; 75% funding for remainder.
		<ul style="list-style-type: none"> <li>• <b>Metering and Instrumentation Lending:</b> Funding for measuring energy performance and identifying opportunities to improve energy efficiency.</li> </ul>	Customer must consume over \$500,000 of electricity annually.	Up to 100% of equipment rental cost.
		<ul style="list-style-type: none"> <li>• <b>Monitoring, Targeting and Reporting (MT&amp;R):</b> Funding to build a customized MT&amp;R system and train employees to make it successful.</li> </ul>	Customers must use more than 10 gigawatt hours per year at their site (about \$500,000 of electricity annually) and participate in the Industrial Energy Manager initiative.	Up to 100% for training and \$20,000 for each of implementation and operational energy analysis.
		<ul style="list-style-type: none"> <li>• <b>New Plant Design Program:</b> Funding for energy study and incentives for implementing an efficient design for new facilities or expanded existing facilities.</li> </ul>	More than \$9,000 must be saved per year. Expansions must increase the power load by 5%.	75% to 100% of study cost, depending on project.
		<ul style="list-style-type: none"> <li>• <b>Plant-Wide Audit:</b> Funding for high-level plant-wide energy audit.</li> </ul>	Customers must spend more than \$1 million on electricity (approximately 20 GWh) per year.	Funding for 75% of the audit (100% if there is an upgrade recommendation within one year.) Maximum \$40,000.



Other incentives	Contact	Description	Requirements/Restrictions	Potential dollar value
<b>Power Smart Program</b> (continued)	BC Hydro	<b>Industrial</b> <ul style="list-style-type: none"> <li>• <b>Project Incentive Funds – Distribution and Transmission:</b> Funding for electricity efficiency improvements.</li> <li>• <b>Conservation Rate: Transmission and Distribution (formerly Transmission Service Rate Incentives):</b> Capital incentives for energy-efficient projects.</li> </ul>	<p>Comprehensive incentives that cover the total project cost, including equipment, design, installation, disposal and taxes. Distribution focuses on ongoing savings on energy and other operating costs. Transmission coverage for amount over ongoing savings on energy and other operating costs.</p> <p>Transmission: Tiered Conservation Rate is designed to boost the long-term financial rewards of saving energy, and to make it easier for industrial transmission customers to launch efficiency initiatives and system upgrades. Distribution: Effective January 1, 2011, the Large General Service (LGS) Conservation Rate increases the financial incentive to reduce consumption</p>	<p>Distribution: Maximum \$500,000. Transmission: No maximum.</p> <p>100% of the cost.</p>
<b>Solar Hot Water Installations</b>	SolarBC	Discounts and grants for builders and developers to install solar hot water systems in new residential projects.	Available first come, first served to builders and developers in the City of Vancouver until target of 30 solar homes reached.	Total subsidy for 30 homes (both new and existing) is \$3,000.
<b>Water Conservation</b>	Vancouver Island Capital Regional District	<ul style="list-style-type: none"> <li>• <b>Water Audits:</b> Free water audits for businesses in the ICI sector in Greater Victoria to determine efficiency of facilities and identify water conservation opportunities.</li> <li>• <b>Once-Through Cooling Systems Rebates:</b> Rebates for companies in the Victoria Metropolitan area for replacing once-through cooling systems with energy-efficient models.</li> </ul>	<p>None.</p> <p>Projects require pre-approval.</p> <p>Projects must reduce municipal water consumption by 1,000 litres per day based on annual average and replace systems that use municipal water for the purpose of removing heat from equipment.</p>	<p>No maximum.</p> <p>Up to \$2,400 per ton. Maximum \$5,000.</p>
<b>Wind Power Projects on Crown Land</b>	British Columbia Ministries: <ul style="list-style-type: none"> <li>• Agriculture and Lands</li> <li>• Mines, Energy and Petroleum Resources</li> </ul>	Ten-year low rent period for Crown land used by independent wind power producers.	Corporate producers must be incorporated or registered in British Columbia. Various nominal annual rents apply.	No participation rent for ten years.

# Manitoba going green table

Current to October 2011

Manitoba: page 1 of 3

<i>Income tax incentives</i>	<i>Contact</i>	<i>Description</i>	<i>Requirements/Restrictions</i>	<i>Potential dollar value</i>
<b>Green Energy Equipment Tax Credit</b>	Manitoba Finance	<ul style="list-style-type: none"> <li>• <b>Manufacturing tax credit:</b> 15% refundable tax credit on the sale of qualifying geothermal heat pumps manufactured primarily in Manitoba.</li> <li>• <b>Manitoba Geothermal Energy Incentive Program:</b> refundable tax credit on the eligible capital cost of qualifying property: <ul style="list-style-type: none"> <li>- 15% for geothermal systems (excluding heat pumps manufactured in Manitoba) purchased to produce green energy in Manitoba; and</li> <li>- 7.5% for geothermal heat pumps manufactured in Manitoba.</li> </ul> </li> <li>• <b>Solar thermal energy systems:</b> 10% refundable tax credit on the eligible capital cost of qualifying solar thermal systems purchased for use in Manitoba.</li> </ul>	<p>Property must be new and sold before 2019 to a purchaser to produce green energy in Manitoba.</p> <p>Property must be new, purchased before 2019 and installed by a member of the Manitoba Geothermal Energy Alliance (MGEA).</p> <p>Property must be new conventional active solar heating equipment used in Manitoba primarily to heat air or water.</p>	<p>No maximum.</p> <p>No maximum.</p> <p>No maximum.</p>
<b>Manufacturing Investment Tax Credit (ITC)</b>	Canada Revenue Agency on behalf of Manitoba Finance	10% ITC (70% refundable) for manufacturing and processing (M&P) equipment, which includes clean energy generation and energy conservation equipment.	Clean energy generation and energy-conservation equipment must qualify for federal capital cost allowance class 43.1 or 43.2 and be purchased before January 1, 2012, for use in the company's Manitoba M&P business.	No maximum.
<b>Odour-control Tax Credit</b>	Canada Revenue Agency on behalf of Manitoba Finance	10% non-refundable (refundable for agricultural corporations and farmers) tax credit on eligible capital property acquired to prevent, reduce or eliminate nuisance odours from the use or production of organic waste.	Expenditures must be incurred before 2015.	No maximum.
<b>Research and Development Tax Credit</b>	Canada Revenue Agency	20% tax credit on qualifying scientific research and experimental development expenditures incurred in Manitoba. Credit is fully refundable for eligible expenditures incurred after 2009 under a contract with a qualifying research institute for new technologies and biotechnologies.	Expenditures must qualify for the federal ITC.	No maximum.
<i>Sales tax incentives</i>	<i>Contact</i>	<i>Description</i>	<i>Requirements/Restrictions</i>	<i>Potential dollar value</i>
<b>Biodiesel Grant Program</b> (previously Tax Exemption for Bio-fuel)	Manitoba Innovation, Energy and Mines	Program supports the production of biodiesel in Manitoba from April 1, 2010, to March 31, 2015.	Grant for qualifying litres manufactured if, in the 12-month period to which the grant relates, the manufacturer held a commercial licence, as provided for in the Biodiesel (General) Regulation, Manitoba Regulation 178/2008; and sold one or more qualifying litres.	\$0.14 per litre of biodiesel on up to 20 million litres in a 12-month period (April 1 to March 31 of the next year).
<i>Other incentives</i>	<i>Contact</i>	<i>Description</i>	<i>Requirements/Restrictions</i>	<i>Potential dollar value</i>
<b>Agri-Food Research &amp; Development Initiative</b>	Manitoba Agriculture, Food and Rural Initiatives	Funding for the development of new technologies, production methods, and markets in agri-food production and processing in Manitoba. Projects must benefit Canada's water resources, soil, air or bio-diversity.	Projects must demonstrate a return on investment and a probable industry impact within five years of completion, address a research need, target the creation of new opportunities, and result in additional farm income streams, growth in the value-added sector or reduced costs for primary production.	Up to 50% of eligible costs. No maximum.
<b>Ethanol Production Grant</b>	Manitoba Science, Technology, Energy and Mines	Grant for the production of ethanol in Manitoba, available under <i>The Biofuels Act</i> until December 31, 2015.	Ethanol must be sold in Manitoba to fuel suppliers or used to make gasohol for retail sale in Manitoba. Producers must have a licence issued under <i>The Biofuels Act</i> to produce ethanol.	Grant is based on 98% of eligible litres. Grant rate depends on the calendar year.
<b>Manitoba Geothermal Energy Incentive Program</b>	Manitoba Science, Technology, Energy and Mines	Grants for eligible new district geothermal systems.	The system must be geographically separate and independent, serve a minimum number of buildings on permanent foundations and fulfill a minimum threshold of BTUs for heating and cooling. The heat pump equipment must meet minimal coefficient of performance requirements. Installations must meet CSA Standard C448 for earth energy systems and the installer/contractor must be accredited by the Manitoba Geothermal Energy Alliance (MGEA).	Up to \$150,000.

Other incentives	Contact	Description	Requirements/Restrictions	Potential dollar value
<b>Power Smart Programs</b>	Manitoba Hydro	<ul style="list-style-type: none"> <li>• <b>Commercial business programs:</b> <ul style="list-style-type: none"> <li>- <i>Commercial Building Envelope:</i> Incentives for installing insulation upgrades and energy-efficient windows.</li> <li>- <i>Commercial Building Optimization:</i> Incentives for the upfront costs of the investigation process (scoping, investigation study, implementation and persistence) to recommend strategies to improve energy efficiencies (retrocommissioning projects).</li> <li>- <i>Commercial Clothes Washers Program:</i> Incentives for installing ENERGY STAR® rated energy-efficient front-loading commercial clothes washers.</li> <li>- <i>Commercial Custom Measures:</i> Incentives for feasibility studies and installation to upgrade to energy-efficient electrical and natural gas equipment and systems not covered by other Manitoba Hydro programs.</li> <li>- <i>Commercial HVAC Program:</i> Incentives for upgrading to energy-efficient furnaces, boilers, chillers and CO<sub>2</sub> sensors.</li> <li>- <i>Commercial Kitchen Appliances Program:</i> Rebates for the purchase of ENERGY STAR® qualified commercial steamers and natural gas fryers.</li> <li>- <i>Commercial Lighting Program:</i> Incentives for installing energy-efficient lighting.</li> <li>- <i>Commercial Refrigeration Program:</i> Rebates for installing energy-efficient refrigeration equipment and technology upgrades.</li> <li>- <i>Commercial Earth Power Program:</i> Incentives for installing a geothermal heat pump system to replace a conventional electric heating system.</li> <li>- <i>Network Energy Management Program:</i> Incentives to purchase software programs to shut down personal computers when they are inactive.</li> <li>- <i>New Buildings Program:</i> Incentives to design and construct energy-efficient buildings.</li> </ul> </li> </ul>	<p>Pre-approval may be required. Applicants must be billed at general service electricity or natural gas rate and, for some programs, remain a customer for a minimum period.</p> <p>Insulation upgrades are for renovation projects only and must meet the required Power Smart-recommended levels. Energy-efficient windows must have a U-Value of 2.0 or less.</p> <p>Available to larger commercial buildings. Applicant must commit to implementing measures with a pay-back period of two years or less (capped at \$0.20/ft<sup>2</sup>).</p> <p>Applicants must own or control the building. Washers must have a Modified Energy Factor (MEF) of 1.80 or greater. In-suite installations are not eligible.</p> <p>Applicants must complete a feasibility study. Minimum energy-saving criteria apply. Equipment must be operating within 24 months of the approval date, be used for at least 36 months and have an expected life of at least 10 years.</p> <p>Specifications must be met (e.g., minimum boiler combustion efficiency, AFUE, capacity and baseline ratings apply).</p> <p>Appliances must be used for a minimum number of hours per year. Replacements must replace an appliance using the same fuel. New installations also qualify.</p> <p>Applicants must operate lighting at least 2,000 hours/year. Lighting must be installed within one year of the approval date.</p> <p>Existing buildings heated by natural gas are not eligible. A feasibility study may be required. Specific requirements apply to energy sector and natural gas sector customers.</p> <p>Applicants must use the software for three years from the installation date. Software must be installed within one year from the date of purchase.</p> <p>The Prescriptive Building path is for smaller buildings designed to meet Power Smart Design Standards. The Custom Building Design path is for larger buildings designed to achieve an energy efficiency level at least 33% more than the Model National Energy Code of Canada for Buildings 1997.</p>	<p>Depends on the product. Maximum incremental costs: 75% for insulation upgrades and 80% for window installation.</p> <p>Scoping: \$2,500. Investigation study: up to \$0.14/ft<sup>2</sup> of conditioned space for the study. Implementation: Maximum \$10,000. Persistence: Maximum \$5,000.</p> <p>\$180 per eligible washer.</p> <p>Feasibility study: Maximum \$10,000. Installation: Project maximum: \$250,000 for all electrical measures; \$100,000 for all natural gas measures.</p> <p>Depends on item.</p> <p>\$2,500 per eligible steam cooker and \$1,250 per eligible fryer.</p> <p>Depends on item.</p> <p>Depends on item.</p> <p>Feasibility study: Maximum \$10,000. Installation: lesser of \$1.25/ft<sup>2</sup> heated by the system or \$60/MBH (1 MBH = 1000 British Thermal Units [BTU]) of installed capacity.</p> <p>Maximum \$15 per software licence.</p> <p>Prescriptive Building path: \$0.50/ft<sup>2</sup> on construction completion. Custom Building Design path: \$0.50/ft<sup>2</sup> for design, \$0.50/ft<sup>2</sup> on construction completion and additional incentives if building meets proven performance levels.</p>

Other incentives	Contact	Description	Requirements/Restrictions	Potential dollar value
<b>Power Smart Programs</b> (continued)	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. For industrial and large commercial customers.</li> <li>- <i>Natural Gas Optimization Program:</i> Incentives to identify, investigate (feasibility study) and implement system efficiency improvements. For industrial and large commercial customers.</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 and use proven measures. Minimum expected equipment operating life is 10 years. Minimum project energy savings of 25,000 kilowatt hours/year or 10 kilowatt demand of three phase power.</p> <p>Projects must be completed within 12 months of approval. Applicants must consume over 100,000 m<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>Resource &amp; Energy Investment Program (REIP)</b>	Manitoba Entrepreneurship, Training and Trade	Provides debt or equity financing to large-scale businesses in either the energy or resource sectors to enhance the ownership and participation of First Nations or First Nation entrepreneurs in businesses that have high potential for viability.	Businesses must have a profit objective, have a sound business plan, operate primarily in Manitoba and be in the resource or energy sectors.	\$500,000 to \$1,500,000, representing about 20% of total financing.
<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.

# New Brunswick going green table

Current to October 2011

New Brunswick: page 1 of 2

<i>Income tax incentives</i>	<i>Contact</i>	<i>Description</i>	<i>Requirements/Restrictions</i>	<i>Potential dollar value</i>
<b>Research and Development Tax Credit</b>	Canada Revenue Agency and New Brunswick Department of Finance	15% refundable tax credit on qualifying scientific research and experimental development expenditures incurred in New Brunswick.	Expenditures must qualify for the federal investment tax credit.	No maximum.
<i>Other incentives</i>	<i>Contact</i>	<i>Description</i>	<i>Requirements/Restrictions</i>	<i>Potential dollar value</i>
<b>Business Development Program</b>	Atlantic Canada Opportunities Agency	Interest-free loans to Atlantic Canada entrepreneurs (generally, small and medium-sized) that develop new or improved technologies, products, services or processes. Loans are repayable in a maximum of 10 years.	Projects must provide economic benefit to an area, demonstrate the need for financial assistance, be economically viable and conform with the environmental guidelines in the <i>Canadian Environmental Assessment Act</i> .	Interest on a \$500,000 loan. Maximum loan 75% of eligible costs.
<b>Energy Efficiency and Conservation Programs</b>	Efficiency NB	<ul style="list-style-type: none"> <li>• <b>Commercial business programs:</b> <ul style="list-style-type: none"> <li>- <i>Energy Smart - Existing Commercial Buildings Retrofit Program:</i> Incentives for energy audits and implementing the recommended retrofit projects.</li> <li>- <i>Start Smart - New Commercial Buildings Incentive Program:</i> Incentives to design sustainable high-efficiency buildings.</li> </ul> </li> <li>• <b>Large Industrial Program:</b> Incentives for identifying and developing business cases for projects, purchasing and installing equipment to measure and verify savings and implementing eligible projects (projects that result in energy efficiency, fuel substitution performance improvement, reduced energy intensity or reduced greenhouse gas emissions). Programs are available until March 31, 2012.</li> </ul> <p><i>Capital Energy Efficiency Project Business Case Development:</i></p> <ul style="list-style-type: none"> <li>- <i>Opportunity Identification Incentive:</i> Incentives for conducting energy audits to identify energy-efficient project opportunities.</li> <li>- <i>Business Case Incentive:</i> Incentives for conducting detailed feasibility assessments to support the implementation of energy-efficient capital projects.</li> <li>- <i>Energy Savings Measurement and Verification (M&amp;V) Incentive:</i> Incentives for implementing systems that measure the energy savings from Capital Energy Efficiency Project implementation.</li> </ul> <p><i>Energy Management Information System (EMIS) Projects:</i></p> <ul style="list-style-type: none"> <li>- <i>EMIS Audit Incentive:</i> Incentives for audits that identify energy management information system opportunities.</li> <li>- <i>EMIS Implementation Plan Incentive:</i> Incentives for detailed feasibility assessments that support the implementation of an EMIS.</li> <li>- <i>EMIS Implementation Incentive:</i> Incentives for the implementation of an EMIS.</li> </ul>	<p>Pre-approval is required. Retrofit projects must be completed within 18 months of the approval date. Projects with payback periods under one year when bundled with complementary incentives are not eligible.</p> <p>Pre-approval of building plans by Efficiency NB and Natural Resources Canada required. Buildings must achieve an energy efficiency level at least 30% greater than the Model National Energy Code of Canada for Buildings 1997 (MNECB).</p> <p>Each incentive requires pre-approval and may require a report that complies with the program's guidelines. Applicants must operate industrial facilities in New Brunswick with a minimum average electrical load of 2 megawatt (MW). The primary activity performed at the facility must be a manufacturing process for production of goods or the extraction of raw materials and at least 50% of the energy consumed at the facility must be used in the manufacturing process.</p> <p>Applicant must prepare a detailed feasibility assessment for at least 50% of the eligible projects.</p> <p>Applicant must implement at least 50% of the eligible projects.</p> <p>Applicant must prepare a report documenting three consecutive months of M&amp;V reports to qualify for the full incentive.</p> <p>No additional requirements.</p> <p>Applicant must implement a substantial portion of the EMIS.</p> <p>Applicant must prepare a report documenting three consecutive months of EMIS reports to qualify for the full incentive.</p>	<p>Varies by building size. Maximums for buildings at least 6,968 m<sup>2</sup>: Energy audit: \$3,000 (up to 50% of energy audit cost). Implementation \$50,000. Twice estimated annual energy savings. Maximum \$60,000.</p> <p>Maximum \$500,000.</p> <p>Up to 50% of eligible costs. Maximum \$50,000.</p> <p>Up to 50% of eligible costs. Maximum \$250,000.</p> <p>Up to 50% of eligible costs. Maximum \$50,000.</p> <p>Up to 100% of eligible costs. Maximum \$15,000.</p> <p>Up to 50% of eligible costs. Maximum \$35,000.</p> <p>Up to 50% of eligible costs. Maximum \$100,000.</p>



Other incentives	Contact	Description	Requirements/Restrictions	Potential dollar value
<b>Energy Efficiency and Conservation Programs</b> (continued)	Efficiency NB	<ul style="list-style-type: none"> <li>• <b>Small and Medium Industrial Program:</b> Incentives for identifying and implementing projects that result in energy efficiency, fuel substitution performance improvement, reduced energy intensity or reduced greenhouse gas emissions.</li> </ul>	Each incentive requires pre-approval and may require a report that complies with program guidelines. Generally open to organizations that operate an industrial facility in New Brunswick, spend over \$300,000 on energy (all fuels) and use at least 50% of it for processing operations.	Opportunity identification study: up to \$15,000. Business case: up to \$30,000. Implementation: up to \$50,000.
		<p><i>Capital Project Development:</i></p> <ul style="list-style-type: none"> <li>- <i>Opportunity Identification Study Incentive:</i> Incentives for comprehensive assessments that identify energy-efficient projects and for the preliminary feasibility assessment of those projects.</li> </ul>	No additional requirements.	Up to 50% of eligible costs. Maximum \$15,000.
		<ul style="list-style-type: none"> <li>- <i>Business Case Incentive:</i> Incentives for conducting detailed feasibility assessments to build the business case for implementing of energy-efficient capital projects.</li> </ul>	The activity must result in a detailed feasibility report that substantially conforms with the program's Business Case Report requirements.	Up to 50% of eligible costs. Maximum \$30,000 per facility.
		<p><i>Capital Project Implementation Incentive:</i> Incentives for implementing energy-efficient capital projects.</p>	No additional requirements.	Lesser of \$20/GJ of energy savings, and the incentive amount required to reduce the net simple payback period to one year, Maximum \$50,000 per facility.
<b>Renewable Projects</b>	NB Power	<ul style="list-style-type: none"> <li>• <b>Net Metering:</b> New Brunswick customers can earn credits toward their electricity costs by transferring excess electricity generated primarily for their own use from a renewable source (e.g., wind, water, solar, bio-gas or bio-mass) to the electrical grid.</li> </ul>	Pre-approval is required. Maximum cumulative output is 100 kilowatt (kW).	Credit towards the cost of energy. Credits can be carried forward until March 31 of following year.
		<ul style="list-style-type: none"> <li>• <b>Embedded Generation:</b> NB Power will purchase electricity generated by operators of small renewable energy-generating facilities in New Brunswick (e.g., bio-gas, bio-mass, solar, wind, landfill or sawmill).</li> </ul>	Pre-approval is required. Contract term must be at least 20 years. Program is for renewable generating facilities with a capacity from 100 kW to 3,000 kW.	Based on set price per kWh. Feed-in tariff June 1, 2010 is \$0.09728 per kWh.

# Newfoundland and Labrador going green table

Newfoundland and Labrador: page 1 of 1

Current to October 2011

<i>Income tax incentives</i>	<i>Contact</i>	<i>Description</i>	<i>Requirements/Restrictions</i>	<i>Potential dollar value</i>
<b>Research and Development Tax Credit</b>	Canada Revenue Agency and Newfoundland and Labrador Department of Finance	15% refundable tax credit on qualifying scientific research and experimental development expenditures incurred in Newfoundland and Labrador.	Expenditures must qualify for the federal investment tax credit.	No maximum.
<b>Direct Equity Tax Credit</b>	Newfoundland and Labrador Department of Finance	Non-refundable tax credit for corporations investing in newly issued common voting shares of an eligible small business engaged in growing areas of the economy, including technology and research and development.	Shares must be held at least five years. Eligible small business must carry on qualifying activities and have under \$20 million in assets and 50 employees or less. Shareholder equity and shareholder loans must be at least \$25,000 before issuing the new shares.	Up to 35%. Maximum annual tax credit is \$50,000. Unused tax credits can be carried forward seven years or back three.
<i>Other incentives</i>	<i>Contact</i>	<i>Description</i>	<i>Requirements/Restrictions</i>	<i>Potential dollar value</i>
<b>Business and Market Development</b>	Newfoundland and Labrador Department of Innovation, Trade and Rural Development	Funding for value-added manufacturing and export-oriented activities by new and expanding small businesses.	Applicants must have under 50 employees, under \$5 million in annual sales and match the funding received from the program. Projects must develop new markets or research new product development opportunities.	Up to \$25,000.
<b>Business Development Program</b>	Atlantic Canada Opportunities Agency	Interest-free loans to Atlantic Canada entrepreneurs (generally, small and medium-sized) that develop new or improved technologies, products, services or processes. Loans are repayable in up to 10 years.	Projects must provide economic benefit to an area, demonstrate the need for financial assistance, be economically viable and conform with the environmental guidelines in the <i>Canadian Environmental Assessment Act</i> .	Interest on a \$500,000 loan. Maximum loan 75% of eligible costs.
<b>Commercial Lighting Program</b>	takeCHARGE	Subsidies provided to distributors to allow businesses to purchase high-performance and low-wattage energy-efficient lighting products at the cost of standard-efficiency products.	Lighting products must be purchased from registered lighting distributors.	Depends on the product.
<b>Commercialization Program</b>	Newfoundland and Labrador Department of Innovation, Trade and Rural Development	Conditionally repayable funding for the development of innovative, market-ready products and services including technology transfer activities.	Projects must be innovative in a post-research stage of product and market development, leading to full commercialization. Funds cannot be used to support core administration functions or to compete with local private enterprise. Residential and commercial real estate services, and retail, wholesale and consumer-oriented establishments are not eligible.	Up to 75% of eligible costs. Maximum \$500,000.
<b>Fisheries Technology and New Opportunities Program</b>	Newfoundland and Labrador Department of Fisheries and Aquaculture	Funding for research and development in the harvesting and processing sectors. Eligible projects include innovative by-product recovery (e.g., recovery of raw material wastage and reduced discarding of fishery by-product).	Project evaluation criteria include: economic impact, industry trends and market, sustainability, regulatory impact and compliance, competitive impact, commercial potential and cost.	Up to 60% of eligible costs. Maximum \$100,000.
<b>Technology Utilization Program</b>	Newfoundland and Labrador Department of Innovation, Trade and Rural Development	Funding to increase technology capacity for improved business process innovation, product quality, efficiency and competitiveness. Enables businesses to use technology to become energy-efficient and reduce emissions.	Businesses must be based in Newfoundland and Labrador and have: the majority shareholder located in the province; an established product and/or service; the necessary licences and regulatory approvals; and good financial standing with federal and provincial governments. Residential and commercial real estate services, and retail and wholesale operations are not eligible.	Up to 80% of eligible costs. Maximum \$100,000 per project.

# Nova Scotia going green table

Current to October 2011

Nova Scotia: page 1 of 2

<i>Income tax incentives</i>	<i>Contact</i>	<i>Description</i>	<i>Requirements/Restrictions</i>	<i>Potential dollar value</i>
<b>Research and Development Tax Credit</b>	Canada Revenue Agency and Nova Scotia Department of Finance	15% refundable tax credit on qualifying scientific research and experimental development expenditures incurred in Nova Scotia.	Expenditures must qualify for the federal investment tax credit.	No maximum.
<i>Capital tax incentives</i>	<i>Contact</i>	<i>Description</i>	<i>Requirements/Restrictions</i>	<i>Potential dollar value</i>
<b>Energy Efficiency Tax Credit</b>	Nova Scotia Department of Finance	Non-refundable tax credit applied against Nova Scotia Large Corporations Capital tax. Credit is 25% of eligible capital investments in renewable energy sources or energy-efficiency investments made in the year.	Investments must qualify for federal capital cost allowance class 43.1 or 43.2.	Maximum credit is 50% of the Nova Scotia Large Corporations Capital Tax payable. Unused credits can be carried forward seven years.
<i>Other incentives</i>	<i>Contact</i>	<i>Description</i>	<i>Requirements/Restrictions</i>	<i>Potential dollar value</i>
<b>Business Development Program</b>	Atlantic Canada Opportunities Agency	Interest-free loans to Atlantic Canada entrepreneurs (generally, small and medium-sized) that develop new or improved technologies, products, services or processes. Loans are normally repayable in 10 years.	Projects must provide economic benefit to an area, demonstrate the need for financial assistance, be economically viable and conform with the environmental guidelines in the <i>Canadian Environmental Assessment Act</i> .	Interest on a \$500,000 loan. Maximum loan 75% of eligible costs.
<b>Capital Investment Incentive (CII)</b>	Department of Economic and Rural Development and Tourism	Contributes to the cost of technologically advanced machinery, clean technology, equipment, software and hardware. Preference is given to exporters in qualified industries.	For corporations in the following industries: advanced manufacturing and processing, development of non-traditional sources of energy, life-sciences, aerospace and defence, information and communication technology (ICT), and some professional, scientific and technical services. In limited cases, construction, farming, fishing, mining, logging, and petroleum and natural gas operations are eligible. Corporations primarily involved in wholesale, retail, and accommodation and food services are excluded.	Up to 20%. Maximum of \$1 million. Acquisitions under \$25,000 are not eligible.
<b>Energy Saving Programs</b>	Efficiency Nova Scotia	<ul style="list-style-type: none"> <li>• <b>Commercial and Industrial Custom Program:</b> Incentive program helps medium and large businesses implement electrical energy-saving projects. Offers technical assistance, financial incentives and financing to offset the cost of engineering studies, energy efficiency equipment and installation.</li> <li>• <b>Part of the Solution Direct Install Program:</b> Free installation of energy-efficient compact fluorescent lights (CFLs), light-emitting diode (LED) exit lights, occupancy sensors, programmable thermostats, power bars with timers and hot water tank wrap.</li> <li>• <b>Small Business Energy Solutions:</b> Facilitates a switch from traditional lights to more efficient technology such as high-performance fluorescent lighting, energy efficient CFLs and LED exit signs.</li> <li>• <b>Commercial Solar:</b> Rebate on installed solar air and/or water heating system for institutional, industrial or commercial use.</li> <li>• <b>Commercial and Industrial New Construction:</b> Technical assistance and financial incentives to help commercial and industrial customers create more energy efficient buildings. Program is based on the Core Performance Guide for achieving significant, predictable energy savings in new commercial buildings.</li> </ul>	<p>For customers with a typical peak electrical demand of 250 kilowatt (kW) or higher. Projects typically involve compressed air, refrigeration, HVAC, motors, drives and lighting, and save over 20,000 kWh of electrical energy per year. Cogeneration, demand-limiting, power factor correction and fuel-switching projects are not eligible.</p> <p>None.</p> <p>Customers must use under 300,000 kWh annually, be on rate 4, 10, 11 or 21, and have an average monthly demand below 100 kW and at least 12 months of electrical billing history at their current location.</p> <p>Systems must be designed for year-round operation, installed according to manufacturer's instructions and on Efficiency Nova Scotia's list of approved solar collectors.</p> <p>Commercial and industrial customers must plan to build, expand or conduct any major renovation of a non-residential building.</p>	<p>Scoping studies: 50% of eligible costs. Maximum \$1,000. Feasibility study: Maximum \$15,000. Implementation: 50% of eligible costs. Maximum \$500,000. On-bill financing for up to two years</p> <p>No maximum.</p> <p>Up to 80% of the total cost. On approved credit, the 20% contribution can be paid (at 0% interest) over up to two years.</p> <p>15% rebate. Maximum is \$20,000 for each program.</p> <p>Office, education, retail, up to 6,500 m<sup>2</sup> (70,000 ft<sup>2</sup>): \$10.76/m<sup>2</sup> (\$1.00/ft<sup>2</sup>). Other, size &gt; 6,500 m<sup>2</sup> (&gt; 70,000 ft<sup>2</sup>): Tailored to project. Maximum \$500,000 or 50% of eligible costs.</p>
<b>Enhanced Net Metering</b>	Nova Scotia Power	Customers can earn credits toward their electricity costs by transferring excess electricity generated from a renewable source (e.g., solar, wind, run-of-the-river hydroelectric, ocean-powered, tidal, wave, biomass, or landfill gas) to the electrical grid.	Customers must be served from Nova Scotia Power's distribution system and can be either: Class 1 customers - residential and commercial customers that connect small, renewable energy generating units (100 kilowatts or less); or Class 2 customers - larger commercial or industrial customers that connect bigger generators (101 kilowatts up to 1000 kilowatts) to the grid.	Annual cash payment for surplus energy that has not been applied to customer's power bills over previous 12 months, at a rate equal to what the customer pays for energy from the distribution grid.

<i>Other incentives</i>	<i>Contact</i>	<i>Description</i>	<i>Requirements/Restrictions</i>	<i>Potential dollar value</i>
<b>Energy Training Program for Students</b>	Nova Scotia Department of Energy	Wage subsidy for hiring Nova Scotia post-secondary students and recent graduates for summer work terms.	Applicants must be small or medium-sized Nova Scotia companies involved in the energy sector and provide work experience related to the student's program of study.	50% of wages. Maximum \$7.50/hour.
<b>Natural Gas Equipment Rebate Program 2011-2012</b>	Heritage Gas	Rebates for converting to natural gas. Program expires March 31, 2012.	For residential and commercial businesses that consume under 5,000 gigajoules (GJ) of natural gas annually. New commercial construction where natural gas is available does not qualify.	Depends on item. Maximum 50% of eligible costs.
<b>Strategic Cooperative Education Incentive</b>	Department of Economic and Rural Development and Tourism	Program assists high-value businesses and organizations across the region to recruit and retain students for work placements. Combines the province's non-profit based Co-operative Employment Program, and the Private Sector Research and Development Co-operative Program.	Private sector, government-funded and non-profit organizations are eligible. Work terms must be used for credit and be approved by a university or community college co-op coordinator.	\$7.50/hour. Maximum 40 hours/week. Private sector organizations that also receive the Industrial Research Assistance Program (IRAP) or the Research and Development tax credit: Maximum \$10.00/hour, for up to 40 hours/week.
<b>Value-Added Manufacturing Program</b>	Resource Recovery Fund Board Incorporated	Repayable, forgivable and non-repayable funding for local businesses that develop value-added products from materials diverted from the waste stream (e.g., landfill sites). Funding supports prototypes, pilots or demonstrations, and the commercialization of new technologies not previously available in Nova Scotia.	Projects are assessed based on job creation, market development potential and other economic factors. Business alliances and partnered proposals are encouraged. Applicants must contribute at least 20% of the equity for the project.	Up to 50% of eligible costs. (Funding is typically from \$5,000 to \$300,000 per project.)

# Ontario going green table

Current to July 2011

Ontario: page 1 of 5

<i>Income tax incentives</i>	<i>Contact</i>	<i>Description</i>	<i>Requirements/Restrictions</i>	<i>Potential dollar value</i>
<b>Ontario Business Research Institute Tax Credit (OBRI)</b>	Canada Revenue Agency	20% refundable tax credit on qualifying Scientific Research and Experimental Development (SR&ED) expenditures incurred in Ontario.	SR&ED expenditures must be incurred by a permanent establishment in Ontario under contracts with eligible Ontario research institutes.	Up to \$4 million per year (20% of a \$20 million annual expenditure limit for an associated group).
<b>Ontario Innovation Tax Credit (OITC)</b>	Canada Revenue Agency	10% refundable tax credit on qualifying SR&ED expenditures incurred in Ontario.	SR&ED expenditures must be incurred by a permanent establishment in Ontario.	Up to \$300,000 per year (10% of a \$3 million annual expenditure limit for an associated group. The \$3 million limit is eliminated or reduced if taxable income and taxable capital exceed specified thresholds.)
<b>Ontario Research and Development Tax Credit</b>	Canada Revenue Agency	4.5% non-refundable tax credit on qualifying SR&ED expenditures incurred in Ontario.	Expenditures must qualify for the federal investment tax credit.	No maximum.
<b>Ontario Tax Exemption for Commercialization (OTEC)</b>	Ontario Ministry of Finance	10-year income and minimum tax exemption for corporations incorporated after March 24, 2008, and before March 25, 2012.	Corporations must commercialize intellectual property developed by qualifying Canadian universities, colleges or research institutes, and must derive all or substantially all of their gross revenue from eligible commercialization businesses.	No maximum.
<i>Other incentives</i>	<i>Contact</i>	<i>Description</i>	<i>Requirements/Restrictions</i>	<i>Potential dollar value</i>
<b>Aboriginal Loan Guarantee Program</b>	Ontario Financing Authority	Loan guarantees for Aboriginal corporations that borrow to participate in new renewable green energy infrastructure such as wind, solar and hydroelectric.	Projects must be commercially viable and have agreements to sell or transmit electricity at a pre-determined cost (e.g., power purchase agreements for generation or regulated rates for transmission projects).	75% of an Aboriginal corporation's equity in a project. Maximum \$50 million per project.
<b>Alternative Renewable Fuels 'Plus' Research and Development Fund</b>	Ontario Ministry of Agriculture Food & Rural Affairs	Funding for the research of new uses for bioproducts, alternative renewable fuels and co-products.	Research must include improvements to alternative renewable fuels industry products and processes, and promotion of agricultural value-added opportunities in the bioproduct and alternative renewable fuels industries in Ontario.	No dollar limit.
<b>Applied Research and Development Program</b>	Federal Economic Development Initiative for Northern Ontario (FEDNOR)	Repayable funding for Northern Ontario projects that support the commercialization of intellectual property, value-added product development and productivity improvements.	Eligible projects include research and development, pre-commercial product development and pre-operational marketing studies. Applicants normally must have fewer than 500 employees and be located within the designated FedNor boundaries in Northern Ontario (those outside FedNor boundaries may be considered in limited instances).	Up to 50% of eligible costs. Maximum \$500,000. Repayable after second year, over 10 years.
<b>Brownfields Financial Tax Incentive Program</b>	Ontario Ministry of Municipal Affairs and Housing	Provides provincial education property tax assistance to match municipal property tax assistance for cleanup and redevelopment of eligible brownfield properties.	Properties must be located within a municipally approved Community Improvement Plan and be approved approved for the local municipality property tax assistance program.	All or part of the education property taxes can be waived for up to three years.
<b>Commercialization Programs</b>	Ontario Centres of Excellence (OCE) in partnership with MaRS	<ul style="list-style-type: none"> <li>• <b>Investment Accelerator Fund (IAF):</b> Funding for Ontario start up and early stage technology companies about to take their products and services to market.</li> </ul>	Applicants must have a known market of at least \$20 million, revenues under \$500,000, a clear path to commercialization and no third-party investment. At least 50% of wages must be paid to Ontario employees. Eligible development activities include technology, intellectual property and creation of proof of concept prototype/product.	Up to \$500,000 in the form of convertible debentures (for a small equity interest).
		<ul style="list-style-type: none"> <li>• <b>Market Readiness:</b> Funding to new Ontario corporations to develop commercial applications for innovative products and processes.</li> </ul>	Products and processes must result from intellectual property developed at Ontario colleges, universities or research hospitals, and must be ready to commercialize for the market place.	Typically, from \$10,000 to \$75,000 per project.
		<ul style="list-style-type: none"> <li>• <b>Martin Walmsley Fellowship for Technological Entrepreneurship:</b> Grants to academic researchers to establish new technologically innovative businesses in Ontario.</li> </ul>	Research must be carried out at a university under an OCE-funded program. The researcher must surrender tenure on receipt of grant.	\$50,000 per year. Maximum of two years. Plus up to 10% of pre-approved expenses.
<b>Conservation Fund</b>	Ontario Power Authority (OPA)	Supports electricity conservation pilot projects that build marketplace capacity for conservation programs (testing new or unique program elements) and can be scaled up to achieve significant energy savings.	Projects must be consistent with the OPA's objectives of developing, coordinating and stimulating electricity conservation in Ontario, and with the Integrated Power System Plan. Applicant's cash and in-kind contributions must provide a minimum level of guaranteed leverage of OPA funds. In-kind contributions must be auditable. Program has three streams: Research, Development and Demonstration, and Strategic Opportunities.	Research Stream: Up to 100% of costs. Maximum \$100,000. Development and Demonstration Stream: 75% of costs. Maximum \$500,000. Strategic Opportunities Stream: 50% of costs. Maximum \$1,000,000
<b>Eastern Ontario Development Fund (EODF) – Business Stream</b>	Ontario Ministry of Economic Development	Grants for Eastern Ontario businesses with at least 10 employees that create new jobs and invest in new technologies, equipment or skills training.	Funding must be used for new business activity. Over five years, the project must require more than \$500,000 and create 10 jobs.	15% of eligible expenditures. Maximum \$1.5 million.



Other incentives	Contact	Description	Requirements/Restrictions	Potential dollar value
<b>Emerging Technologies Fund</b>	Managed by Ontario Capital Growth Corporation (OCGC), an agency of Ontario Ministry of Research and Innovation	Funding for innovative, high-growth, Ontario-based companies to grow and compete globally in industry sectors of strategic importance to Ontario.	Investee company must be private and carry on business solely in clean technology, life science and advanced health technologies, or in digital media and information communications technology, and pay at least 50% of wages, salaries and fees to employees and contractors working in Ontario. The majority of full-time employees must work in Ontario and the majority of senior officers must maintain their permanent residence in Ontario.	Maximum \$50 million per year for five years.
<b>Emerging Technology – Private Sector Program</b>	Northern Ontario Heritage Fund Corporation	Funding to corporations that develop viable new technologies.	Projects must create jobs, be innovative, have commercial potential and be located in, or undertaken, in northern Ontario.	Up to one-third of project costs. Maximum is \$50,000 in non-repayable contributions and \$1 million in repayable loans.
<b>EnerSmart Energy Saving Programs</b>	Union Gas	<b>Prescriptive Programs</b> <ul style="list-style-type: none"> <li> <b>Water Heating Programs:</b> <ul style="list-style-type: none"> <li><i>Free showerheads and aerators.</i></li> <li><i>Free commercial kitchen spray nozzles.</i></li> </ul> </li> <li> <b>Space Heating Programs:</b> <ul style="list-style-type: none"> <li><i>Rebates for installing energy-efficient equipment:</i> <ul style="list-style-type: none"> <li>Condensing boilers.</li> <li>Demand control kitchen ventilation units.</li> <li>Destratification fans.</li> <li>Energy recovery ventilators.</li> <li>Heat recovery ventilators.</li> <li>High-efficiency furnaces.</li> <li>Infrared heaters.</li> <li>Rooftop heaters.</li> </ul> </li> </ul> </li> </ul> <b>Custom Programs</b> <ul style="list-style-type: none"> <li> <b>Audit, Design and Custom Programs:</b> <ul style="list-style-type: none"> <li><i>Custom Application Program:</i> Rebates for measures that reduce gas consumption.</li> <li><i>Design Assistance Program (DAP):</i> Rebates for creating energy-efficient designs using simulation models, LEED rating system or a DAP adviser.</li> <li><i>Energy Efficiency Building Audit/Feasibility Study:</i> Rebates for energy audits.</li> <li><i>Steam Trap System Audit:</i> Rebates for steam trap system audits.</li> </ul> </li> <li> <b>EnerSmart Incentives for large commercial and industrial customers:</b> <ul style="list-style-type: none"> <li><i>Demonstration of new technologies.</i></li> <li><i>Equipment incentives:</i> for installing energy-efficient natural gas equipment.</li> <li><i>Steam trap surveys.</i></li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Building must have five or more units and water heater or boiler must be fuelled by natural gas.</li> <li>Applicant must own or operate a commercial foodservice establishment and use a natural gas fuelled water heater for the purpose of ware-washing.</li> <li>Must be for base load heating applications.</li> <li>Units must have a temperature-controlled variable frequency drive on the exhaust hood and be manufactured by a qualified participating manufacturer.</li> <li>Buildings require a minimum 25 foot ceiling and must have forced air space heating or unit heaters. Fans must be 20 to 24 feet in diameter.</li> <li>Available for new builds up to 4,999 CFM and all retrofits.</li> <li>Available for new builds up to 4,999 CFM and all retrofits.</li> <li>Available for retrofit projects.</li> <li>Rebates available to HVAC contractors and distributors.</li> <li>Available for two-stage units up to 5 tonne.</li> <li>Projects include: building controls, process equipment and building envelope measures.</li> <li>None.</li> <li>Available for existing commercial buildings.</li> <li>None.</li> <li>Contact Union Gas with project details before beginning.</li> </ul>	<ul style="list-style-type: none"> <li>Depends on the product.</li> <li>Depends on the product.</li> <li>\$250 per unit up to 299 Mbtu/h. \$1,000 per unit up to 300 to 999 Mbtu/h. \$2,500 per unit up to 1000 Mbtu/h.</li> <li>Depends on the ventilation CFM rating. Up to \$2,500 per unit.</li> <li>\$500 per unit.</li> <li>Up to \$1,000 per unit.</li> <li>\$250 per unit.</li> <li>\$100 per unit.</li> <li>Up to \$100 per unit.</li> <li>\$500 per unit.</li> <li>\$0.05/cubic metre saved. Maximum \$15,000.</li> <li>\$4,000 per project.</li> <li>Industrial: 50% of costs. Maximum \$10,000. Commercial: 30% of costs. Maximum \$4,000. Multi-site customers: Maximum \$10,000. 50% of costs. Maximum \$6,000.</li> <li>Maximum per site, per year \$250,000.</li> <li>10% of costs. Maximum \$50,000.</li> <li>15% of incremental high-efficiency upgrade costs. Maximum \$40,000 for high-efficiency equipment or process improvements.</li> <li>50% of costs. Maximum \$6,000.</li> </ul>

Other incentives	Contact	Description	Requirements/Restrictions	Potential dollar value
<b>Every Kilowatt Counts</b>	Ontario Power Authority (OPA) in partnership with Enbridge and Union Gas  (In the GTA: Better Buildings Partnership – New Construction)	<ul style="list-style-type: none"> <li>• <b>Electricity Retrofit Incentive Program (ERIP):</b> Incentives for businesses that retrofit existing facilities to make them more efficient and effective. (Offered in partnership with Hydro One.)</li> <li>• <b>High Performance New Construction (HPNC) Program:</b> Targets new construction and major renovations in the planning stages. Provides design assistance and financial incentives for building owners and architects that exceed the electricity efficiency standards specified in the Ontario Building Code.</li> <li>• <b>Industrial Accelerator:</b> Incentive for eligible transmission-connected companies to fast track capital investment in innovative process changes and equipment retrofits, so that the rate of return is competitive with other capital projects.</li> <li>• <b>Load Management – Demand Response (DR) Programs:</b> Payments to companies that reduce their energy demands.</li> <li>• <b>Power Savings Blitz:</b> Funding to small commercial businesses in the non-food sector that implement turn-key lighting and water heating retrofits.</li> </ul>	<p>Focuses on lighting, motors, heating ventilation and air conditioning and overall electricity systems.</p> <p>Eligible projects include new construction projects and major renovations to existing buildings. Projects must be in Ontario, comply with Part 3 of the Ontario Building Code (OBC) and be intended for commercial, institutional, industrial or multi-residential occupancy. Single-family dwellings are not eligible.</p> <p>Must commit to delivering specific conservation targets in a set period and to maintaining these targets over the expected project life. Must be registered or otherwise qualified to carry on business in Ontario.</p> <p>Requires reduced electricity consumption during peak periods.</p> <p>Businesses must have an electricity demand under 50 kW.</p>	<p>Depends on the item installed and the energy performance improvement.</p> <p>Up to 100% of cost to model a building. Maximum \$10,000. Prescriptive projects: Up to \$250 per kilowatt saved and up to \$60 per appliance. Other: Varies, e.g., if over 50% above Code – custom projects (building owners) \$400 per kilowatt saved; architects, engineers, consultants, etc., \$100 per kilowatt saved. Least of: \$230 per MWh for annualized electricity savings; 70% of project costs; and a one-year simple payback. Maximum: \$10 million.</p> <p>Depends on energy saved.</p> <p>Up to \$1,000.</p>
<b>Great Lakes Sustainability Fund</b>	Environment Canada	Funding for initiatives that are essential to the restoration of the Great Lakes. Supports remedial programs to restore water quality in partnership with other government and non-government stakeholders.	Projects may include habitat restoration, contaminated sediment remediation and control of urban and rural run-off.	Up to one-third of total project cost.
<b>Innovation Demonstration Fund (IDF) Program</b>	Ontario Ministry of Research and Innovation	Funding for companies that commercialize innovative technologies in Ontario, such as environmental, alternative energy, bio-product, hydrogen and other globally significant technologies.	Projects must result in full-scale commercialization in and benefits to Ontario that can be expanded to the global market.	Up to 50% of eligible costs. From \$100,000 to \$4 million per project. Interest-free forgivable, repayable or incentive loans, royalty agreements or equity participation.
<b>Natural Gas Programs</b>	Enbridge Gas Distribution	<ul style="list-style-type: none"> <li>• <b>MultiCHOICE program:</b> Incentives for buildings that upgrade multiple energy management systems.</li> <li>• <b>Variable Frequency Drive (VFD):</b> Provides one-time incentive for implementing a VFD system technology (helps reduce energy use by varying the speed at which motor-driven equipment operates).</li> <li>• <b>Commercial business programs:</b> <ul style="list-style-type: none"> <li><i>Audit Incentives:</i> Rebates for comprehensive independent energy audits.</li> <li><i>Building Design Programs:</i> Rebates for designing a new or renovating an existing building to improve energy efficiency.</li> <li><i>Condensing Boiler Incentives:</i> Rebates for installing condensing boilers that capture latent heat from water vapour in flue gases.</li> <li><i>Customized service incentive:</i> For commercial customers to improve their energy efficiency in buildings.</li> </ul> </li> </ul>	<p>Qualifying measures include higher efficiency boilers and water and space heating systems, building envelope upgrades, water conservation, and efficient make-up air.</p> <p>For Enbridge customer that use natural gas for heat and/or water heating purposes.</p> <p>Applications must be made before beginning a project. Facilities must consume at least 150,000 cubic metres of natural gas per year.</p> <p>Applications must be made before beginning a project. An energy simulation program must be developed. Project savings must come from the design of a more energy efficient building and building systems, and cannot result from fuel substitution.</p> <p>Applications must be made before beginning a project. Projects must upgrade an existing system.</p> <p>Upon completing the investigation and data analysis, worst-performing buildings receive an energy plan that shows the greatest opportunity for energy savings and provides recommendations for capital and/or operational improvements.</p>	<p>Up to \$30,000 (for three or more measures) per building. Based on first-year natural gas savings.</p> <p>Lesser of \$100,000 or 50% of VFD technology project cost.</p> <p>\$5,000 per building. Maximum \$15,000 per customer.</p> <p>\$0.10 per m<sup>3</sup> of projected natural gas savings. Maximum \$30,000.</p> <p>Up to 50% of project costs. Maximum \$30,000 per project. (Based on first year's natural gas savings.)</p> <p>Depends on energy saved.</p>

Other incentives	Contact	Description	Requirements/Restrictions	Potential dollar value
<b>Natural Gas Programs</b> (continued)	Enbridge Gas Distribution (continued)	<ul style="list-style-type: none"> <li>• <b>Commercial business programs:</b> (continued) <ul style="list-style-type: none"> <li><i>Retrofit Incentives:</i> For businesses that upgrade their buildings by investing in efficient equipment.</li> <li><i>Steam Saver Program:</i> Incentives for tests, audits, surveys, tune-ups related to boilers, steam plants and traps, as well as the replacement of boilers, steam plants and traps.</li> <li><i>Vertical Subdivision Program:</i> Free feasibility studies and the supply and installation of piping and gas metres in high-rise multi-family buildings.</li> </ul> </li> <li>• <b>Industrial programs:</b> <ul style="list-style-type: none"> <li><i>Audit Incentives:</i> Rebates for energy assessments and surveys.</li> <li><i>Condensing Boiler Incentives:</i> Rebates for installing condensing boilers that capture latent heat from water vapour in flue gases.</li> <li><i>Heating Ventilating and Air-Conditioning (HVAC):</i> HVAC audits and incentives.</li> <li><i>Implementation Incentives:</i> Implementing energy savings measures that save operating costs.</li> <li><i>Steam Saver Program:</i> Incentives for tests, audits, surveys, tune-ups related to boilers and steam plants and traps, as well as the replacement of boilers, steam plants and traps.</li> </ul> </li> </ul>	<p>Applications must be made before beginning a project. Eligible upgrades include high-efficiency equipment, better building controls, water conservation and efficient make-up air and ventilation systems.</p> <p>Specifications must be met (e.g., new boiler installations must include energy efficiency features and minimum annual gas consumption or boiler horsepower thresholds may apply).</p> <p>Piping and installation are available under Garage Header and Hallway Meter Closet designs, based on feasibility study outcome.</p> <p>Eligible audit programs include: industrial HVAC audits, steam plant audits, steam trap surveys, insulation surveys, special studies and process integration analysis.</p> <p>Applications must be made before beginning a project. Projects must upgrade an existing system.</p> <p>Approval required before conducting the audit. Audit of medium to large size industrial plants.</p> <p>Applications must be made before beginning the project. Financial payback must exceed one, but not five years.</p> <p>Specifications must be met (e.g., new boiler installations must include energy efficiency features, and minimum annual gas consumption or boiler horsepower thresholds may apply).</p>	<p>Up to 50% of eligible capital costs. Maximum \$100,000 per project. (Based on first year's natural gas savings.)</p> <p>Maximums vary by program.</p> <p>No maximum.</p> <p>50% of audit cost. Maximum \$30,000. (Depends on the type of audit and annual energy consumption. Maximum \$30,000 per project. (Based on first year's natural gas savings.)</p> <p>50% of the audit cost. Maximum \$5,000. Plus maximum \$30,000 per project. (Depends on number of measures implemented.) Installation of energy efficient measures: \$0.10 per m³ of natural gas saved. Maximum \$100,000.</p> <p>Maximum \$100,000 per project. (Depends on number of measures implemented or type of project.)</p> <p>50% audit cost. Maximum \$10,000.</p>
<b>Net Metering</b>	Ontario Ministry of Energy	Ontario customers can earn credits toward their electricity costs by transferring excess electricity generated primarily for their own use from a renewable source (wind, water, solar or agricultural bio-mass) to the electrical grid.	Maximum cumulative output is 500 kilowatts.	Credit towards the cost of energy. Credits can be carried forward 12 months.
<b>Northern Energy Program</b>	Northern Ontario Heritage Fund Corporation	<p>Funding to pursue clean renewable energy generation capacity is available through four programs:</p> <ul style="list-style-type: none"> <li>• <b>Renewable Energy Planning:</b> Businesses and organizations involved in the energy sector that intend to create renewable energy projects.</li> <li>• <b>New Internal Energy Generation Projects:</b> Capital assistance for internal projects that generate energy for the corporation's own use.</li> </ul>	<p>Program may provide assistance for technical studies (e.g., wind and environmental studies) required to secure financing.</p> <p>Projects must generate energy (heat, electricity, bio-fuels or a combination of heat and power) from a renewable source.</p>	<p>Forgivable performance loans or conditional contributions:</p> <p>Up to 50% of eligible project costs. Maximum \$100,000.</p> <p>Up to 50% of eligible project costs. Maximum \$250,000.</p>
<b>Northern Industrial Electricity Rate Program</b>	Ministry of Northern Development, Mines and Forestry	Electricity rebates for large qualifying industries in Northern Ontario that prepare and implement comprehensive energy management plans. Program ends March 31, 2013.	Facilities must be directly owned and operated by the applicant, consume more than 50,000 MWh of electricity per year and be classified in the following NAICS industry sectors: mining and oil and gas extraction or manufacturing (with some exceptions).	\$0.02 per kWh of electricity consumed. Maximum \$20 million per year

Other incentives	Contact	Description	Requirements/Restrictions	Potential dollar value
<b>Power Saving Blitz Program</b>	Hydro One & Ontario Power Authority	Provides small businesses with up to \$1,000 in energy-efficient lighting and equipment upgrades to conserve energy and reduce utility bills.	Must be a Hydro One business customer with an annual electricity demand of approximately 50 kilowatts or less.	Up to \$1,000.
<b>Renewable Energy</b>	Ontario Power Authority (OPA)	The OPA will purchase electricity from operators of small renewable energy generating facilities in Ontario generated from:		
		<ul style="list-style-type: none"> <li>• <b>Feed-in Tariff Program:</b> Wind, waterpower, renewable biomass, bio-gas, bio-fuel, landfill gas or solar for electricity generating projects that can be connected to a host facility, a distribution system or the IESO-controlled grid, in Ontario.</li> <li>• <b>MicroFIT Program:</b> Intended to encourage the development of "micro-scale" renewable energy projects across Ontario.</li> </ul>	<p>Program is for renewable generating facilities up to a maximum capacity of 10 megawatts (MW) for solar PV projects and 50 MW for waterpower projects.</p> <p>Program is for very small renewable energy projects under the Feed-in Tariff Program, such as home or small business installations generating 10 kW or less.</p>	<p>Depends on the renewable energy source used and the size of the project</p> <p>Fixed price for the electricity produced.</p>
<b>Strategic Jobs and Investment Fund (SJIF)</b>	Ontario Ministry of Economic Development and Innovation	Discretionary grant and loans to support leading-edge investments and jobs in Ontario. For innovative companies that make anchor investments in Ontario that support cluster development and leading-edge initiatives that build long-term prosperity and global competitiveness.	Investments or expansions must meet the project minimum threshold of \$10 million of eligible costs or create 50 new high-value jobs. Projects must meet the project thresholds within five years.	Depends on size of project.
<b>Toronto Atmospheric Fund</b>	Toronto City Council	Loans for projects that have quantifiable energy savings and reduce greenhouse gas emissions.	Projects must be located in in the City of Toronto and/or ultimately benefit the City of Toronto's residents, and have satisfactory security and covenant arrangements.	From \$300,000 to \$1 million.
<b>Toronto Region Sustainability Program</b>	Ontario Ministry of the Environment, the City of Toronto and Environment Canada.	Assistance to small and medium-sized manufacturers located in the Greater Toronto Area (GTA) to obtain a pollution prevention assessment.	Manufacturers must be in the GTA and have under 500 employees at any facility.	Up to 50% of the assessment. Maximum of \$5,000

# Prince Edward Island going green table

Current to November 2011

Prince Edward Island: page 1 of 1

<b>Income tax incentives</b>	<b>Contact</b>	<b>Description</b>	<b>Requirements/Restrictions</b>	<b>Potential dollar value</b>
<b>Innovation and Development Tax Credit</b>	Prince Edward Island Business Development, Prince Edward Island Department of Development Technology	Refundable tax rebate for projects that develop and commercialize new products, processes and services that will be sold primarily outside of Prince Edward Island. Rebate is available on up to two years of eligible expenditures.	Applications must be made before beginning the project. Applicants must develop new or innovative products, processes or services within a strategic industrial sector (e.g., renewable energy). Projects must increase revenues or employment for the applicant.	52.5% (i.e., 35% of 150%) of eligible labour costs.
<b>Sales tax incentives</b>	<b>Contact</b>	<b>Description</b>	<b>Requirements/Restrictions</b>	<b>Potential dollar value</b>
<b>Hybrid Vehicles</b>	Prince Edward Island Provincial Treasury	Provincial sales tax (PST) rebate for acquisition or lease of hybrid vehicles.	None.	Up to 100% of PST. Maximum \$3,000.
<b>Renewable Energy Equipment Tax Exemption</b>	Prince Edward Island Provincial Treasury	PST exemption on small-scale renewable energy equipment (e.g., organic combustion systems, drain water heat recovery systems, and wind, bio-gas, geothermal and solar energy systems).	System rating must be 100 kilowatt (kW) or less. Other restrictions are based on the system type.	No maximum.
<b>Water and Energy Conservation Devices</b>	Prince Edward Island Provincial Treasury	PST exemption on water and energy conservation devices (i.e., low-flush toilets, no-flow urinals, low-flow showerheads and aerators).	Restrictions depend on the device.	No maximum.
<b>Other incentives</b>	<b>Contact</b>	<b>Description</b>	<b>Requirements/Restrictions</b>	<b>Potential dollar value</b>
<b>Business Development Program</b>	Atlantic Canada Opportunities Agency	Interest-free loans to Atlantic Canada entrepreneurs (generally, small and medium-sized) that develop new or improved technologies, products, services or processes. Loans are repayable in a maximum of 10 years.	Projects must provide economic benefit to an area, demonstrate the need for financial assistance, be economically viable and conform with the environmental guidelines in the <i>Canadian Environmental Assessment Act</i> .	Interest on a \$500,000 loan. Maximum loan 75% of eligible costs.
<b>Canadian Agricultural Adaptation Program (CAAP)</b>	Prince Edward Island Adaption and Development of Agricultural Product Technology (ADAPT) Council	Funding to assist the agriculture, agri-food and agri-based products industry's ability to quickly adapt to changes, respond to emerging issues and seize new opportunities	Available to individuals, commodity boards, farm organizations, agri-businesses, cooperatives, associations, rural communities and any combination of these. Universities, research agencies, and provincial and federal governments and their agencies, are not eligible, but may apply as a partner on a project.	No maximum.
<b>Capital Acquisition Support Program</b>	Prince Edward Island Business Development	Funding for manufacturers, processors and providers of exportable services toward the cost of equipment, renovations and leasehold improvements when establishing a new or expanding an existing business. Expenditures for energy-efficient equipment are eligible.	Pre-approval is required. Applicants must be exporting product or services in an eligible sector (e.g., food development, diversified manufacturing, information technology, life sciences and first-of-its-kind exportable services in other sectors). Projects must provide an economic benefit to the province and will be monitored for two years.	Up to 25% of eligible costs. Maximum funding \$10,000 per project.
<b>Development and Commercialization Fund</b>	Prince Edward Island Business Development	Funding for Island-based businesses or researchers, that have moved beyond the prototype and pilot stage, have tested and developed a product and wish to move toward manufacturing or commercial scale production. Funding is available in strategic sectors including renewable energy.	Applicants must demonstrate the ability to meet project timelines, budget, milestones. Funding will be provided in installments.	\$100,000. Maximum 50% of eligible expenses.
<b>Energy Efficiency Programs</b>	Office of Energy Efficiency (OEE)	<ul style="list-style-type: none"> <li>• <b>Energy Efficiency Upgrades Program for Multi-Unit Residential Buildings:</b> Incentives for energy audits and implementing the recommended retrofit projects. Grant is based on the energy-efficiency upgrades on the "PEI MURB Program Energy Efficient Upgrade List."</li> <li>• <b>Energy Smart Commercial and Institutional Building Retrofit Program:</b> Incentives for energy audits and implementing the recommended retrofit projects.</li> </ul>	<p>Pre-approval is required. Properties must have from two to thirteen units and not more than three storeys. New Multi-Unit Residential Buildings do not qualify.</p> <p>Pre-approval is required. Retrofit projects must be completed within 18 months of approval. Projects with payback periods under one year are not eligible.</p>	<p>Varies by building size. Maximum for buildings with 13 units: Implementation \$15,000.</p> <p>Varies by building size. Maximums for buildings at least 6,968m<sup>2</sup>. Energy audit \$3,000. Implementation \$15,000.</p>
<b>Innovation PEI Pilot and Discovery Fund</b>	Prince Edward Island Business Development	Funding for early stage proof-of-concept projects that will lead to the development of new products, services or processes in the strategic sectors, including renewable energy.	Applicants must reside or be incorporated in Prince Edward Island, be able to meet project timelines, budget and milestones, and display a high level of innovation within project activities. Projects are typically up to 12 months in duration, but up to 36 months is allowed if longer pilot stages are required. Funding is provided in installments	\$25,000. Maximum 50% of total project costs.
<b>Net Metering</b>	Maritime Electric Company Limited	Prince Edward Island customers can earn credits toward their electricity costs by transferring excess electricity generated from a renewable source (e.g., wind, solar, fuel cells, geothermal, bio-mass or tidal) to the electrical grid.	Generating equipment must have a maximum production capacity of 100 kilowatts, which meets the requirements of the <i>Renewable Energy Act</i> . The renewable energy generator must be connected on the customer's side of the meter. Net Metering is not applicable for un-metered services.	Credit towards the cost of energy. Credits can be carried forward 12 months.



# Quebec going green table

Current to August 2011

Quebec: page 1 of 4

<i>Income tax incentives</i>	<i>Contact</i>	<i>Description</i>	<i>Requirements/Restrictions</i>	<i>Potential dollar value</i>
<b>Crédit d'impôt remboursable pour les activités de transformation dans les régions ressources</b> (Refundable tax credit for activities dedicated to transformation in regional resources)	Investissement Québec	Refundable tax credit for activities that transform regional resources. Intended to encourage economic diversity in regional resources, and to create and expand local companies. Decreases the cost of wages incurred in certain activities in the wood, metal, paper, carton food and energy fields.	Activities must have started by March 31, 2008.	20% to 40% tax credit.
<b>Tax credit for resources</b>	Revenu Québec	Refundable tax credit to support exploration activities in Quebec. Expenses related to renewable energy or energy conservation qualify for the credit.	Eligible explanation expenditures must be incurred in Quebec through a permanent establishment.	Tax credits are: • 35% for non-operating corporations (38.75% of expenses incurred in Quebec Near-North or Far-North); and • 15% for corporations operating a mineral resource (18.75% of expenses incurred in Quebec Near-North or Far-North).
<b>Tax credits for scientific research and experimental development (SR&amp;ED)</b>	Revenu Québec	<ul style="list-style-type: none"> <li>• <b>Private Partnership:</b> 35% refundable tax credit on eligible SR&amp;ED expenditures incurred in Quebec for a pre-competitive research project conducted through a partnership.</li> </ul>	Certification must be obtained from the Ministère du Développement économique, de l'Innovation et de l'Exportation (MDEIE). At least two partners must be unaffiliated private businesses.	No maximum.
		<ul style="list-style-type: none"> <li>• <b>Research and development wages:</b> Refundable tax credit for salaries and wages. 50% of payments to unrelated subcontractors for SR&amp;ED are eligible.</li> </ul>	Corporations carrying on business in Canada that incur eligible SR&ED expenditures in Quebec.	No maximum. Rate is 17.5%, but for Quebec Canadian-controlled corporations with assets: • under \$50 million, 37.5% rate applies on up to \$3 million of SR&ED wages; or • between \$50 million and \$75 million, 37.5% rate is gradually reduced to 17.5%.
		<ul style="list-style-type: none"> <li>• <b>Research consortium:</b> 35% refundable tax credit on eligible fees paid to a research consortium.</li> </ul>	Consortium must carry on SR&ED in Quebec that relates to the corporation's business and must be certified by the MDEIE.	No maximum.
		<ul style="list-style-type: none"> <li>• <b>University, public research centre and research consortium:</b> 35% refundable tax credit for SR&amp;ED conducted by one of these entities. 80% of expenditures on payments to eligible entities qualify.</li> </ul>	Corporations must carry on business in Canada, conduct SR&ED work (or have SR&ED work conducted on their behalf) in Quebec, and obtain an advance ruling from Revenu Québec. Research centres must meet eligibility criteria.	No maximum.
<b>Tax credit for the production of ethanol in Quebec</b>	Revenu Québec	Refundable tax credit for the production of eligible cellulosic ethanol in Quebec. Program ends March 31, 2018.	Eligible cellulosic ethanol must: be produced in Quebec after March 17, 2011, and before April 1, 2018, from eligible renewable materials by means of a thermochemical process; and sold either as a product to be mixed directly with gasoline or as an input in the reformulation of gasoline or in the production of ethyl tertiary-butyl ether (ETBE).	\$0.15 per litre of eligible cellulosic ethanol produced. Monthly limit approximately 3.3 million litres, varies with length of month.
<i>Other incentives</i>	<i>Contact</i>	<i>Description</i>	<i>Requirements/Restrictions</i>	<i>Potential dollar value</i>
<b>Amélioration des pratiques des ICI en gestion des matières résiduelles</b> (Assistance for waste management improvement for industries, trade members and institutions)	Recyc-Quebec	Non-refundable funding to help ICIs (industries, businesses, institutions) optimize their waste management. Supports waste analysis, adopting new behaviours and installing new equipment that allows better waste recovery and reuse.	<p>Permissible activities: (1) status analysis and performance improvement of Residual Waste Management (RWM), and (2) acquiring new equipment for improving RWM.</p> <p>Projects must be completed in, and waste recovery must be done in, Quebec. Ineligible activities are those that contribute to waste processing or recovery of an ICI on behalf of a third party; activities that contribute to the implementation of a recovery program; acquiring equipment used for recovery of products that were adopted under the Loi sur la qualité de l'environnement (LQE) (Environmental Quality Law); and municipalities projects involving waste recovery by selective collection (paper, cardboard, glass).</p>	Status analysis and performance improvement of RWM: Up to 50% of eligible expenses. Maximum \$7,000 per organization. Acquisition of new equipment for improving RWM: Up to 70% of eligible expenses. Maximum \$20,000 per organization.

Other incentives	Contact	Description	Requirements/Restrictions	Potential dollar value
<b>Économie sociale et mobilisation des collectivités</b> (Social economy and collectivity mobilization)	Recyc-Quebec	Funding to support valuing residual waste in the environment and promote related changes.	Eligible projects: development and performance improvement assistance, installation and operation investments, information and educational activities, and training about source savings, reuse and recycling.	Limited by program funding of \$11 million over five years.
<b>Energy Efficiency Programs</b>	Gaz Metro	<ul style="list-style-type: none"> <li>• <b>Energy Efficiency Fund (EEF):</b> <ul style="list-style-type: none"> <li><i>Drain water heat recovery systems</i> – Rebates for installing drain water heat recovery units that reduce energy consumed for water heating.</li> <li><i>Ecoenergetic renovations</i> – Rebates for energy-efficient renovations to improve the thermal envelope of buildings.</li> <li><i>New efficient buildings</i> – Rebates towards the cost of constructing a new energy-efficient building.</li> <li><i>Solar Heating</i> – Rebates for acquiring and installing solar air and water heating systems.</li> </ul> </li> <li>• <b>Feasibility Study (Studies):</b> Rebates toward the cost of a feasibility study to determine energy efficiency opportunities as they relate to natural gas.</li> <li>• <b>Implementation Incentive:</b> Rebates toward the cost of implementing energy efficiency measures not eligible for other Gaz Metro programs and identified through a technical-economic feasibility study.</li> <li>• <b>Programs to acquire more efficient equipment:</b> <ul style="list-style-type: none"> <li><i>Condensing boiler and direct contact system</i> – Funding to install condensing boilers and direct contact water heaters.</li> <li><i>Condensing water heater</i> – Funding to install heaters that condense water contained in, and recover heat energy latent in, combustion products.</li> <li><i>Infrared heating unit</i> – Funding to install high or low intensity infrared heating units.</li> <li><i>Intermediate energy-efficiency boiler</i> – Funding to install boilers designed for improved heat exchange between combustion gases and the water or steam to be heated.</li> <li><i>Intermediate energy-efficiency water heater</i> – Funding to install heaters that improve heat exchange between combustion gases and the water to be heated.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Requests for rebates must be filed within two months of installation.</li> <li>Forms must be submitted before projects begins. Projects include replacing windows, insulating walls or roof, eliminating air leaks and installing thermal screens in greenhouses. Buildings must be heated primarily by natural gas.</li> <li>Buildings must be made 25% more energy efficient than the standards of the Model National Energy Code of Canada for Buildings. The building's energy performance must be validated by Natural Resources Canada.</li> <li>Program follows terms and conditions of the federal ecoEnergy for Renewable Heat program. Requests for rebates must be filed within two months of installation.</li> <li>Pre-approval is required. Applicants must consume at least 75,000 m<sup>3</sup> of natural gas per year. Studies must be completed within three months and the main purpose cannot be modernization. Multi-rental buildings are not eligible. Special rules apply if consumption is under 300,000 m<sup>3</sup> of natural gas per year.</li> <li>After acceptance, projects must be implemented within one year. Payback period must be at least one year.</li> <li>Contracts must be signed before installing equipment.</li> <li>Equipment must have a combustion or thermal efficiency of at least 90%.</li> <li>Condensing water heater must have a capacity more than 75,000 British Thermal Units (BTU)/hr and a combustion efficiency of at least 90%.</li> <li>None.</li> <li>Boiler must have an AFUE or a combustion efficiency of at least 85% without condensation.</li> <li>Condensing water heater must have a capacity more than 75,000 BTU/hour and a thermal efficiency of at least 85%.</li> </ul>	<ul style="list-style-type: none"> <li>\$1/m<sup>3</sup> of natural gas saved, up to 50% of eligible costs. Maximum \$300,000.</li> <li>Rebate rate based on energy saved. Maximum based on consumption volume: below 150,000 m<sup>3</sup>, \$40,000; 150,000 m<sup>3</sup> or more, \$100,000.</li> <li>\$1.50/m<sup>3</sup> of natural gas saved. Maximum \$300,000.</li> <li>Up to 75% of project costs (after financial assistance) to set up a functional solar heating system. Maximum rebate \$300,000.</li> <li>For customers billed at rates D<sub>1</sub>, D<sub>3</sub> and D<sub>M</sub>, up to 50% of study costs. Maximum \$5,000.</li> <li>For Rates D<sub>1</sub>, D<sub>3</sub> and D<sub>M</sub>, \$0.25/m<sup>3</sup> of first-year natural gas saving up to 50% of eligible costs. Maximum \$25,000.</li> <li>Depends on item. Maximum \$25,000.</li> <li>Depends on capacity. Maximum \$20,000.</li> <li>Depends on capacity and item. Maximum \$500 per appliance.</li> <li>Depends on item. Maximum \$6,000.</li> <li>Depends on capacity. Maximum \$6,000.</li> </ul>
<b>Energy Efficiency Programs – Small and Medium Customers</b>	Hydro-Québec	<ul style="list-style-type: none"> <li>• <b>Efficient Products Program:</b> Rebates for purchase of energy-efficient products.</li> <li>• <b>Marketplace Testing for Energy-Efficient Technologies (Avenue):</b> Funding for pilot projects that test the feasibility and cost-effectiveness of innovative energy-saving measures.</li> <li>• <b>Technology Demonstration and Experimental Initiatives (IDEAS):</b> Funding for innovation demonstration or experimental projects involving electrical energy efficiency technologies.</li> </ul>	<ul style="list-style-type: none"> <li>Focuses on lighting, motors and farm equipment.</li> <li>Projects must use a proven technology or measure, and have the potential to save energy, be adopted by the market and to penetrate the Quebec market. Projects should relate to energy savings, energy management or the efficient use of energy and should involve an existing technology.</li> <li>Projects must involve new technologies, approaches or applications and have potential for considerable energy savings and to penetrate the market.</li> </ul>	<ul style="list-style-type: none"> <li>Depends on item.</li> <li>Up to 100% of eligible costs. Maximum \$500,000.</li> <li>75% of eligible costs. Maximum: Experimental projects \$75,000; Demonstration projects \$250,000.</li> </ul>

Other incentives	Contact	Description	Requirements/Restrictions	Potential dollar value
<b>Energy innovation assistance program (PAIE)</b> (replaces Program to promote energy efficiency (PPEE))	Agence de l'efficacité énergétique du Québec	Funding for projects that feature new technologies in energy efficiency and energy production in Quebec.	Pre-approval is required. Eligible projects must focus on sustainable development and involve research and development, experimentation, demonstration, measurement, product introduction, distribution or value enhancement and transfer.	Depends on the activity. Up to 100% of eligible expenses. Maximum \$195,000 per project.
<b>Fonds d'action québécois pour le développement durable (FAQDD)</b> (Quebec action fund for sustainable development)	Government of Quebec	<b>Actions in sustainable development/Partnership in sustainable development:</b> Promotes practices that bring together the population and communities to initiate behavioural changes for sustainable development. Goal is to create partnerships between the non-profit organization intervening in sustainable development and research centres, social economic businesses, private businesses, municipalities, syndicates, government departments and other government agencies.	Must be a co-operative or non-profit organization. Includes environmental groups emphasizing sustainable development and/or GHG emissions reduction.	Actions: Up to \$30,000 for one year. Partnership: Up to \$300,000 over three years.
<b>Fonds d'investissement en développement durable</b> (Sustainable development investment fund <sup>1</sup> )	Gouvernement du Québec	Investment in organizations located in Quebec that develop or commercialize technologies or products related to sustainable development.	Companies must have existed for at least one year and have \$100,000 in assets at the time of application, have a majority of employees in Quebec, show a positive environmental and socio-economic balance sheet, expect to generate a 15% return in five to seven years and operate at the end of the valorisation process.	Up to \$500,00 per application. Maximum \$1 million per project.
<b>Green technologies demonstration program</b>	Agence de l'efficacité énergétique du Québec	Non-repayable and repayable funding to develop technologies that reduce greenhouse gas emissions in Quebec.	Projects must demonstrate innovative, emerging technologies developed in Quebec or adaptations of existing technologies, and be carried out in Quebec in a 36-month period. Greenhouse gas emissions must be quantified before and after the project. Restrictions apply to projects that produce bio-fuels from food-processing bio-masses.	Up to 50% of eligible expenses. Maximum \$3 million per project. Total government assistance cannot exceed 75% of eligible expenses.
<b>Heavy oil consumption reduction program</b>	Agence de l'efficacité énergétique du Québec	Funding for projects that feature new technologies in energy efficiency and energy production in Quebec.	Corporations located in Quebec that consume targeted heavy fuel. Eligible projects include reducing consumption of heavy fuel oil and converting to less polluting sources of energy (e.g., natural gas and forest bio-mass) and involve installing new equipment and replacing or modifying existing equipment.	Depends on the activity. Up to 75% of eligible costs. Maximum \$5 million per project. Total government assistance cannot exceed 75% of eligible expenses.
<b>Implantation de technologies et de procédés et développement des marchés</b> (Implementation of technologies and processes for supporting market development)	Recyc-Quebec	Funding to improve residual treatment operations and help create new opportunities for construction renovation and demolition (CRD) waste management.	Permissible activities: (1) improving operations and developments on the waste market (waste from sorting, reconditioning and recycling); and (2) investments in treatment installations and operations of residual waste (recycling materials, other consumer products, CRD residuals).	Improving operations and developments on the waste market: Up to 50% of eligible expenses. Maximum \$50 000 per project. Investments in treatment installations and operations of residual waste: Up to 50% of eligible expenses. Maximum \$450,000 per project.
<b>Programme Biogaz</b> (Biogas program)	Ministère du Développement durable, de l'Environnement et des Parcs	Funding to reduce greenhouse gases through projects that harness and eliminate the use of biogas developed by landfill owners in Quebec.	Permissible activities: (1) collection and disposal or recovery of biogas generated by: - a landfill or closed operation not subject to the regulations governing landfill and incineration of residual materials; or - a landfill subject to those regulations but not required to capture and eliminate its biogas; or (2) development of biogas generated by a landfill or closed operation, designed to replace or avoid the use of an energy source that emits greenhouse gas.	Limited by program funding of \$38 million.
<b>Programme de démonstration de technologies vertes (PDTV)</b> (Green technologies display program)	Ministère du Développement économique, de l'Innovation et de l'Exportation (MDEIE)	Funding to companies that develop and adapt processes or technologies that can limit or correct environmental impact to water, air and soil and solve problems related to residual matter management.	Projects require pre-approval, must be located in Quebec, and develop new or adapt methods or technologies that limit or correct environmental damages including contaminant detection and measurement. Technology must have potential to be commercialized and applicants must be able to demonstrate the use of the technology within 36 months.	Up to 50% of eligible expenses. Maximum \$1 million. Total government assistance cannot exceed 75% of project expenses.

1. English translation provided for information only; may not be an official translation.

<i>Other incentives</i>	<i>Contact</i>	<i>Description</i>	<i>Requirements/Restrictions</i>	<i>Potential dollar value</i>
<b>Refrigeration Optimization Program (OPTER) - Supermarket Component</b>	Green Fund of the PACC action plan (Plan traction sur les changements climatiques 2006-2012).	Program helps owners of supermarket refrigeration systems optimize their facilities. The primary goal is to reduce greenhouse gas (GHG) emissions from refrigeration infrastructures by promoting the use of effective technologies.	Existing or new buildings must be commercial enterprises that: house refrigeration systems for food storage; have heated indoor areas and a closed machine room; and are located in Quebec. Projects must have the potential to reduce annual GHG emissions by at least 100 tonnes of CO <sup>2</sup> equivalents.	Up to \$125,000, based on the potential to reduce GHG emissions.
<b>Programme québécois de gestion intégrée des pneus hors d'usage 2009-2012</b> (Quebec program for the integrated management of out-of-use tires)	Société québécoise de récupération et de recyclage (RECYC-QUÉBEC)	Funding to: recover out-of-use tires in Quebec; use these tires in the recasting, recycling and energy recovery industries; and encourage these industries to finance themselves. Program is based on four principles: protect the environment, encourage partnerships, develop leadership and ensure sound management of public funds.	Companies must be in the recasting, recycling or energy recovery industries and not generate waste from transforming out-of-use tires. A type 2 recycling company must sell the crumb at an equivalent discount to a secondary recycling company in Quebec and transfer the crumb in lieu of transforming it into finished products. Production bonuses are given for increasing production or taking care of tires that are not normally sold.	Up to 50% of eligible costs. Maximum \$75,000 per project.
<b>Support for the manufacturing sector</b>	Agence de l'efficacité énergétique du Québec	Funding for manufacturers to analyze and implement energy-efficient measures. Expires March 31, 2013.	Manufacturers located in Quebec that consume targeted fuel sources (e.g., light fuel oil, propane and butane) for heating and manufacturing requirements. Eligible projects involve installing new equipment and replacing or modifying existing equipment.	Up to 75% of implementation costs. Maximum \$250,000 per project, 1.5 million per site.

# Saskatchewan going green table

Current to September 2011

Saskatchewan: page 1 of 2

<i>Income tax incentives</i>	<i>Contact</i>	<i>Description</i>	<i>Requirements/Restrictions</i>	<i>Potential dollar value</i>
<b>Research and Development Tax Credit</b>	Canada Revenue Agency (CRA) on behalf of Saskatchewan under the Canada-Saskatchewan Tax Collection Agreement	15% refundable tax credit on qualifying scientific research and experimental development expenditures incurred in Saskatchewan.	Expenditures must qualify for the federal investment tax credit.	No maximum.
<i>Sales tax incentives</i>	<i>Contact</i>	<i>Description</i>	<i>Requirements/Restrictions</i>	<i>Potential dollar value</i>
<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.
<i>Other incentives</i>	<i>Contact</i>	<i>Description</i>	<i>Requirements/Restrictions</i>	<i>Potential dollar value</i>
<b>Commercial Boiler Program</b>	SaskEnergy	Rebates for installing natural gas condensing boilers. Program ends November 30, 2013.	Program is not available for buildings receiving more than 30% of their funding from the province.	\$16 per 1,000 British Thermal Units (BTU)/hr for the first 600,000 BTU/hr. \$5 per 1,000 BTU/hr thereafter.
<b>Communities of Tomorrow Municipal Infrastructure Innovation Fund (MIIF)</b>	Communities of Tomorrow	Supports the development of innovative infrastructure technologies and solutions that result in economically sustainable, longer-lasting and environmentally friendly products and services.	Available for companies, researchers and municipalities. Primarily supports roads and transportation, water and waste water, and soil remediation. Innovations in other municipal infrastructure sectors will be considered.	Generally \$5,000 to \$40,000. Larger requests will be considered for high-value showcase projects.
<b>Energy Conservation programs</b>	In partnership with SaskPower	<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.	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.	15% of costs. Maximum \$100,000.
	In partnership with SaskPower	<b>Net Metering:</b> Rebate for installing wind, low-impact hydro, bio-mass, heat reclaim, flare gas or photovoltaic generating equipment.	Projects must have a generating capacity of 100 kilowatt 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.	Up to 35% of eligible costs. Maximum \$35,000.
<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.	A Request for Proposal (RFP) system is the primary process for soliciting competitive bids for projects that achieve the program objectives. The review process also includes risk assessment and cost/benefit analysis.	No maximum.
<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 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>Saskatchewan Petroleum Research Incentive (SPRI)</b>	Saskatchewan Energy and Resources	To encourage research, development and demonstration of new technologies that facilitate the expanded production of Saskatchewan's oil and natural gas resources.	Field projects must be enhanced oil recovery pilots conducted in Saskatchewan, meeting specific criteria, including transferring the technology developed.	50% of eligible research costs directly involving the Petroleum Technology Research Centre (PTRC) in Regina. Maximum \$1 million per project. 30% of any remaining costs directly involving the PTRC and all other eligible research costs. Maximum \$3 million per project.
<b>Saskatchewan Renewable Diesel Program</b>	Enterprise Saskatchewan	To support the production of renewable diesel in Saskatchewan for use in all diesel fuel applications.	Eligible renewable diesel must be produced in Saskatchewan. Delivery must occur between April 1, 2011, and March 31, 2016.	\$0.13 per litre for eligible renewable diesel.



# Saskatchewan going green table

Current to September 2011

Saskatchewan: page 1 of 2

<i>Other incentives</i>	<i>Contact</i>	<i>Description</i>	<i>Requirements/Restrictions</i>	<i>Potential dollar value</i>
<b>SaskPower Programs</b>	SaskPower	<ul style="list-style-type: none"><li>• <b>Small Power Producers Program:</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>

For help with going green incentives, please contact any of the individuals listed on this page.

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