

Registration and Reporting Deadlines for New Facilities

The following tables illustrate the registration and reporting timelines for new facilities that are not currently registered under the Energy Conservation Act.

For a new facility with emissions $\geq 2,000$ and $< 25,000$ tCO_{2e}:

Year	Action	Key Proposed Dates
Year 0	Facility emits $\geq 2,000$ tCO _{2e}	-
Year 1	Register as a reportable facility under the Carbon Pricing Act	By 30 June
	Monitor GHG emissions	-
Subsequent years	Continue monitoring GHG emissions	-
	Submit Emissions Report on total GHG emissions for the previous calendar year.	By 30 June

For a new facility with emissions $\geq 25,000$ tCO_{2e}:

Year	Action	Key Proposed Dates
Year 0	Facility emits $\geq 25,000$ tCO _{2e}	-
Year 1	Register as a taxable facility under the Carbon Pricing Act	By 30 June
	Submit Monitoring Plan for NEA's approval	By 31 December
Year 2	Monitor GHG emissions in accordance with approved Monitoring Plan	-
Subsequent years	Continue monitoring GHG emissions in accordance with approved Monitoring Plan	-
	Submit a Verifiable Emissions Report on total GHG emissions for the previous calendar year.	By 30 June
	Surrender the number of carbon credits equal to the total GHG emissions for the previous calendar year	By 30 September

Registration and Reporting Deadlines for Corporations Currently Registered under the Energy Conservation Act

The following tables illustrate the registration and reporting timelines for existing registrable corporations that currently carry out reporting obligations under the Energy Conservation Act (ECA).

For an existing ECA facility with emissions $\geq 2,000$ tCO₂e and $< 25,000$ tCO₂e:

Year	Action	Key Proposed Dates
2017	Facility emits $\geq 2,000$ tCO ₂ e and is already registered under the ECA	-
2018	Facility reports that its 2017 energy use and GHG emissions is $\geq 2,000$ tCO ₂ e under ECA	By 30 June
On commencement of Carbon Pricing Act	Facility will be registered as a reportable facility under the Carbon Pricing Act	1 January 2019
	Continue monitoring GHG emissions similar to what had been practised under the ECA ¹	-
Subsequent years	Continue monitoring GHG emissions	-
	Submit Emissions Report on its total GHG emissions for the previous calendar year.	By 30 June

¹ Registrable corporations will still be required to report their energy use under the ECA

For an existing ECA facility with emissions $\geq 25,000$ tCO_{2e}:

Year	Action	Key Proposed Dates
2016	Facility emits $\geq 25,000$ tCO _{2e} and is already registered under the ECA	-
2017	Facility reports its 2016 energy use and GHG emissions under ECA	By 30 June
2018	Submit Monitoring Plan for NEA's approval as per the enhanced measurement and reporting requirements under the ECA	By 30 June
On commencement of Carbon Pricing Act	Facility will be registered as a taxable facility under the Carbon Pricing Act	1 January 2019
	Monitor GHG emissions in accordance with approved Monitoring Plan	-
Subsequent years	Continue to monitor GHG emissions in accordance with approved Monitoring Plan	-
	Submit a Verifiable Emissions Report on its total GHG emissions for the previous calendar year.	By 30 June
	Surrender the number of carbon credits equal to its total GHG emissions for the previous calendar year	By 30 September

List of Excluded Emission Sources

Emission sources to be excluded from carbon tax:

1. Use of HFCs and PFCs in fire protection equipment
2. Use of lubricants
3. Use of SF₆ in electrical equipment
4. Use of CO₂ for fire extinguishers
5. Use of CO₂ for purging
6. Fugitive emissions (excluding flaring and venting)