

Carbon Pricing Bill

Bill No. /2018.

Read the first time on 2018.

A BILL

i n t i t u l e d

An Act to provide for obligations in relation to the reporting of, and the payment of a tax in relation to, greenhouse gas emissions, and to make consequential and related amendments to the Energy Conservation Act.

Be it enacted by the President with the advice and consent of the Parliament of Singapore, as follows:

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PART 1

PRELIMINARY

Short title and commencement

- 5 **1.** This Act is the Carbon Pricing Act 2018 and comes into operation on a date that the Minister appoints by notification in the *Gazette*.

Interpretation

2. In this Act, unless the context otherwise requires —
- 10 “Agency” means the National Environment Agency established under the National Environment Agency Act (Cap. 195);
- “Appeal Panel” mean an Appeal Panel mentioned in section 43;
- “appellant” means any person that makes an appeal against a decision of the Registrar under Part 6;
- 15 “authorised officer” means an authorised officer mentioned in section 6(4);
- “carbon credit” means a carbon credit issued under section 31;
- “carbon dioxide equivalent”, in relation to any greenhouse gas, means the carbon dioxide equivalent of the gas obtained by multiplying the mass of the gas with the prescribed global warming potential of the gas;
- 20 “carbon price” means the value of a carbon credit;
- “electronic record” has the same meaning as in the Electronic Transactions Act (Cap. 88);
- 25 “electronic transactions service” means any electronic transactions service provided for in regulations made under section 82;
- “emissions report” means an emissions report mentioned in section 15, and includes a verifiable emissions report mentioned in section 16;
- 30

“excluded greenhouse gas” means a greenhouse gas mentioned in Division 1 of Part 3 of the First Schedule as an excluded greenhouse gas;

5 “excluded source” means a source of GHG emissions mentioned in Division 2 of Part 3 of the First Schedule as an excluded source of GHG emissions;

“first emissions threshold”, in relation to a business facility, means the first emissions threshold mentioned in the Part 2 of the First Schedule for threshold GHG emissions from the business facility;

10

“greenhouse gas” means any greenhouse gas mentioned in Part 1 of the First Schedule;

“GHG emissions”, in relation to any business facility, means the greenhouse gas emitted into the atmosphere directly from the business facility;

15

“monitoring plan” means the plan mentioned in section 17;

“public authority” means —

- (a) an Organ of State or a public officer of the Organ of State;
- 20 (b) a ministry or department of the Government or a public officer of the ministry or department;
- (c) a public authority established by or under any public Act for a public purpose or an officer or an employee of the public authority;

25 “registered person” means a person registered as a registered person under section 11;

“Registrar” means the Registrar of Carbon Pricing appointed under section 6(2);

30 “registry account” means a registry account of a registered person in relation to a taxable facility, that is opened by the Registrar in the Carbon Credits Registry under section 36;

“reportable facility” means a business facility that is registered as a reportable facility under section 9;

“reporting period” means any period mentioned in section 15 as a reporting period;

5 “second emissions threshold”, in relation to a business facility, means the second emissions threshold mentioned in the Part 2 of the First Schedule for threshold GHG emissions from the business facility;

“tax” means the carbon tax imposed by this Act;

“taxable facility” means a business facility that is registered as a taxable facility under section 13;

10 “threshold GHG emissions”, in relation to any business facility, means the GHG emissions of the business facility other than —

(a) any excluded greenhouse gas; and

(b) any greenhouse gas from an excluded source;

15 “verifiable emissions report” means an emissions report mentioned in section 16.

Meaning of “business facility”

3.—(1) A business facility is a single site at which any business activity or any series of business activities (including ancillary activities) is carried out, where the activity or series of activities —

(a) involves the emission of greenhouse gas; and

(b) forms a single undertaking or enterprise.

(2) For the purpose of subsection (1), a business activity or a series of business activities is carried out at a single site even if —

25 (a) the business activity is or the business activities are carried out on more than one parcel of land, provided the parcels of land are contiguous, adjacent or adjoining, or separated only by any road or pathway (whether or not providing access to the business facility), or drain or waterway;

30 (b) without affecting paragraph (a), the business activity is or the business activities are carried out in more than one building

on the site, whether or not the buildings are connected in any way.

(3) For the purpose of subsection (1), a series of business activities can form a single enterprise or undertaking even if —

- 5 (a) any one of the activities in the series of activities is, or any 2 or more activities in the series of activities are, capable of being carried out as a separate and distinct business activity;
- (b) the activities in the series of activities are from more than one industry sector.

10 **Meaning of “operational control”**

 4.—(1) A person has operational control over a business facility if the person has the authority to introduce and implement, for the business facility (including in relation to a business activity of the business facility that is carried out wholly or partly by a related party of the person), one or more of the following:

- 15 (a) operating policies;
- (b) health and safety policies;
- (c) environmental policies.

20 (2) If more than one person satisfies subsection (1) at any time, then the person that has the greatest authority to introduce and implement the policies mentioned in subsection (1)(a)(i) and (iii) is taken to have operational control over the business facility at that time.

Application of Act

25 5.—(1) This Act applies to such industry sectors as may be prescribed.

 (2) Except as provided in subsection (3), this Act binds the Government.

 (3) Nothing in this Act renders the Government liable to prosecution for an offence under this Act.

(4) To avoid doubt, a person is not immune from prosecution for any offence under this Act by reason only that the person is engaged to provide services to the Government.

PART 2

5

ADMINISTRATION

Administration of Act

6.—(1) The Agency shall be responsible for the administration and enforcement of this Act, subject to the general or special directions of the Minister.

10 (2) The Agency must appoint one of its officers as the Registrar of Carbon Pricing, who must carry out the duties assigned to the Registrar under this Act.

(3) The Agency may at any time give to the Registrar directions, not inconsistent with this Act, that the Agency considers necessary for the Registrar to carry out the duties assigned to the Registrar under
15 this Act, and the Registrar must comply with the directions.

(4) The Registrar may, with the approval of the Agency, delegate the exercise of all or any of the powers conferred or duties imposed on the Registrar by this Act (except the power of delegation conferred
20 by this subsection) to any authorised officer, subject to such conditions or limitations as the Registrar may specify.

Public servants

7. The Registrar and every authorised officer appointed under section 6(4) is deemed to be a public servant for the purposes of the
25 Penal Code (Cap. 224).

Protection from personal liability

8.—(1) No liability lies against —

(a) the Registrar or any member, officer or employee of the Agency;

30 (b) any other person acting under the direction of the Agency; or

(c) any authorised officer appointed under section 6(4),
 for any thing that is done or intended to be done in good faith and
 with reasonable care, in the exercise or purported exercise of any
 power, or the performance or purported performance of any function
 or duty, under this Act.

(2) Where the Agency provides any information through an
 electronic transactions services, no member, officer or employee of
 the Agency involved in the provision of the information shall be
 liable for any loss or damage suffered by person by reason of any
 error or omission of whatever nature appearing in any information or
 however caused if made in good faith and with reasonable care in the
 ordinary course of the discharge of the duties of such member, officer
 or employee.

PART 3

REGISTRATION OF PERSONS AND BUSINESS FACILITIES

Division 1 — Registration as registered person

Requirement to register as registered person

9.—(1) Where the threshold GHG emissions of any business facility
 have, whilst under the operational control of a person in any calendar
 year (being 2018 or any subsequent calendar year), attained the first
 emissions threshold, the person must apply to the Registrar to register
 as a registered person, by 30 June of the calendar year immediately
 following.

(2) Subsection (1) does not apply if the person is already registered
 as a registered person, whether in respect of the business facility
 mentioned in that subsection, or any other reportable facility under
 the operational control of the person.

(3) The application must —

- (a) be in such form and manner as the Registrar may specify; and
- (b) be accompanied by such documents and information as the
 Registrar may require for the application.

(4) The Registrar must register the person as a registered person if the application is in order.

Deregistration of registered person

5 **10.**—(1) A person may apply to the Registrar to deregister as a registered person if the person ceases to have operational control over any reportable facility.

(2) The application must —

(a) be made in such form and manner as the Registrar may specify; and

10 (b) be accompanied by such documents and information as the Registrar may require for the application.

(3) The Registrar must deregister the person as a registered person if the Registrar is satisfied that subsection (1) is made out.

Division 2 — Registration as reportable facility

15 **Requirement to register as reportable facility**

11.—(1) Where the threshold GHG emissions of a business facility have, whilst under the operational control of a person (including registered person) in any calendar year (being 2018 or any subsequent calendar year), attained the first emissions threshold, the person must
20 apply to the Registrar to register to the business facility as a reportable facility of the person, by 30 June of the calendar year immediately following.

(2) Subsection (1) does not apply if the business facility is already registered as a reportable business of the person.

25 (3) The application must —

(a) be made in such form and manner as the Registrar may specify; and

(b) be accompanied by such documents and information as the Registrar may require for the application.

30 (4) The Registrar must register the business facility as a reportable facility of the person if the application for registration is in order.

Deregistration as reportable facility

12.—(1) A person may apply to the Registrar to deregister a business facility as a reportable facility of the person if —

- 5 (a) the threshold GHG emissions from the business facility have not attained the first emissions threshold for 3 consecutive years;
 - 10 (b) following any modification (including by way of additions and removals) to any building or infrastructure at the business facility or to any work process of any business activity at the business facility —
 - 15 (i) the threshold GHG emissions from the business facility do not attain the first emissions threshold in the calendar year immediately following the completion of the modification; and
 - (ii) the Registrar is satisfied that the threshold GHG emissions from the business facility will not attain the first emissions threshold in the 2 consecutive calendar years immediately following the calendar year mentioned in sub-paragraph (i); or
 - 20 (c) the person ceases to have operational control over the business facility.
- (2) The application must —
- (a) be made in such form and manner as the Registrar may specify; and
 - 25 (b) be accompanied by such documents and information as the Registrar may require for the application.
- (3) The Registrar must deregister the business facility as a reportable facility of a person if the Registrar is satisfied that any grounds for deregistration in subsection (1) are made out.

Division 3 — Registration as taxable facility

Requirement to register as taxable facility

5 **13.**—(1) Without affecting section 11, where the threshold GHG emissions of a business facility have, whilst under the operational control of a person (including a registered person) in any calendar year (being 2018 or any subsequent calendar year), attained the second emissions threshold, the person must apply to the Registrar to register to the business facility as a taxable facility of the person, by 30 June of the calendar year immediately following.

10 (2) Subsection (1) does not apply if the business facility is already registered as a taxable facility under the operational control of the person.

(3) The application must —

15 (a) be made in such form and manner as the Registrar may specify; and

(b) be accompanied by such documents and information as the Registrar may require for the application.

(4) The Registrar must register the business facility as a taxable facility of the person if the application for registration is in order.

20 **Deregistration as taxable facility**

14.—(1) A person may apply to the Registrar to deregister a business facility as a taxable facility if —

25 (a) the threshold GHG emissions from the business facility have not exceeded the second emissions threshold for 3 consecutive years;

(b) following any modification (including by way of additions and removals) to any building or infrastructure at the business facility or to any work process of any business activity at the business facility —

30 (i) the threshold GHG emissions from the business facility do not attain the second emissions threshold in

the calendar year immediately following the completion of the modification; and

- (ii) the Registrar is satisfied that the threshold GHG emissions from the business facility will not attain the second emissions threshold in the 2 consecutive calendar years immediately following the calendar year mentioned in sub-paragraph (i); or
- (c) the person ceases to have operational control over the business facility.
- (2) The application must —
- (a) be made in such form and manner as the Registrar may specify; and
- (b) be accompanied by such documents and information as the Registrar may require for the application.
- (3) The Registrar must deregister the business facility as a taxable facility of the person if the Registrar is satisfied that —
- (a) any ground for deregistration in subsection (1) is made out; and
- (b) there is no outstanding tax or other liability in relation to the taxable facility.

PART 4

CARBON REPORTING REQUIREMENTS

Division 1 — Emissions reporting

Emissions reports

- 15.** A registered person must submit to the Registrar an emissions report for each reportable facility of the registered person, for each of the following reporting periods:
- (a) subject to paragraph (b), every calendar year beginning with the calendar year in which the reportable facility is required to be registered as such;

(b) for the calendar year in which the reportable facility is deregistered as such —

(i) from 1 January of that calendar year; and

(ii) up to the day immediately before its deregistration.

5 **Verifiable emissions reports**

16.—(1) Subject to subsection (2), where a reportable facility of a registered person is also registered as a taxable facility —

10 (a) the emissions report mentioned in section 15 must be prepared and submitted based on a monitoring plan specified in section 17; and

(b) the emissions report under paragraph (a) must —

(i) be verified by an independent third party; and

(ii) be approved by the Registrar.

15 (2) Subsection (1) does not apply in relation to any reporting period, or any part of a reporting period before the Registrar approves the monitoring plan under subsection (1)(a).

20 (3) Where a business facility is deregistered as a taxable facility but remains a reportable facility, then subsection (1) ceases to apply to any reporting period, or any part of a reporting period, applicable to the reportable facility after the deregistration as a taxable facility.

Monitoring plans

25 **17.**—(1) For the purpose of section 16(1)(a), the registered person must submit the monitoring plan to the Registrar for the Registrar's approval by the end of the calendar year in which the business facility (to which the monitoring plan relates) is registered as a taxable facility.

(2) For the purpose of subsection (1), the monitoring plan must —

30 (a) set out the basis on which the registered person ensures the quality of the data required for the computations necessary for the emissions report;

(b) be verified by an independent third party, if the Registrar directs in writing the registered person to have the same so verified.

(3) The registered person must, in the prescribed circumstances, 5 revise the monitoring plan and submit the monitoring plan (as revised) to the Registrar, for the Registrar's approval.

(4) Where any revision to a monitoring plan is approved by the Registrar, the Registrar must specify the date from which the monitoring plan (as so revised) has effect, and the monitoring plan 10 (as so revised) is the monitoring plan for the purposes of section 16(1)(a) as from that date.

Independent third party verification

15 **18.** For the purpose of sections 16(1)(b) and 17(2)(b), an emissions report or a monitoring plan that must be verified by an independent third party must be submitted to the Registrar for the Registrar's approval accompanied by a report by the independent third party of its verification of the emissions report or monitoring plan, as the case may be.

20 *Division 2 — Inaccurate, etc., emissions reports and monitoring plans, etc.*

Inaccuracies, etc., in emissions reports and monitoring plans, etc., identified by Registrar

25 **19.—(1)** The Registrar may, in respect of any incomplete or inaccurate emissions report or monitoring plan submitted by a registered person, in writing direct the registered person to, within the time period specified in the direction (or such longer time as the Registrar may allow in the particular case) —

(a) carry out such rectification or re-computation as the Registrar may require; and

30 (b) resubmit the report or plan,

and the registered person must comply with the direction.

(2) The Registrar may, in respect of —

(a) any verification of the emissions report or monitoring plan;
or

(b) any report of the verification by the independent third party,
that does not comply with any requirement imposed under this Act,
5 in writing direct the registered person submitting the emissions
report, monitoring plan or verification report to, within the time
period specified in the direction (or such longer time as the Registrar
may allow in the particular case), have the monitoring plan or
emissions report re-verified by the independent third party or the
10 report of the independent third party revised, or both; and the
registered person must comply with the direction.

**Inaccuracies, etc., in emissions reports and monitoring plans
identified by registered person**

20 **20.**—(1) Where a registered person discovers any inaccuracies
15 (whether as a result of any error or omission) in any emissions report
or monitoring plan prepared by it (whether pending the approval of
or already approved by the Registrar), the registered person must, as
soon as possible, notify the Registrar of the same and provide the
following in the notification:

20 (a) a description of —

- (i) the error or omission, and the correction that is to be
made or, where applicable, that has been made; and
- (ii) the circumstances that led to the error or omission;

25 (b) where applicable, an estimate of the GHG emissions
represented by the error or omission.

(2) Upon receipt of a notification under subsection (1), the
Registrar may in writing direct the registered person to, within a
period specified in the direction (or such longer time as the Registrar
may allow in the particular case), re-submit for the Registrar's
30 approval a revised emissions report or revised monitoring plan that
incorporates corrections specified by the Registrar in the direction;
and the registered person must comply with the direction.

PART 5

CARBON PRICING

*Division 1 — Carbon tax***Carbon tax**

- 5 **21.**—(1) There is to be chargeable, in accordance with this section, a tax called the carbon tax, on the threshold GHG emissions from a business facility that is registered as a taxable facility for each reporting period or part of a reporting period of the taxable facility for which —
- 10 (a) a verifiable emissions report must be submitted to the Registrar under section 16; and
- (b) the threshold GHG emissions from the taxable facility in that reporting period or part attain the second emissions threshold.
- 15 (2) The amount of the tax chargeable is the amount as assessed by the Registrar based on the sum total of each amount obtained by applying the formula $[(A - B) \times C] \times D$ to each type of GHG emission that is not an excluded GHG emission, from the business facility in the reporting period or part of the reporting period in
- 20 question, where —
- (a) A is the amount of a type of GHG emissions from the taxable facility in that period, as specified in the approved verifiable emissions report of the business facility for the reporting period or part;
- 25 (b) B is the amount of that type of GHG emission that is from an excluded source;
- (c) C is the global warming potential specified in Part 1 of the Second Schedule for that type of GHG emission; and
- (d) D is the carbon tax rate specified in Part 2 of the Second
- 30 Schedule.
- (3) For the purpose of paragraph (2), the part of the formula $[(A - B) \times C]$ is rounded to the nearest tonne.

(4) The tax for a reporting period is payable by the registered person required to submit the verifiable emissions report for the reporting period under Division 1 of Part 4.

Payment of tax and penalty

5 **22.**—(1) The tax for a reporting period must be paid by the surrender of carbon credits —

 (a) against an assessment pursuant to section 26(1) or (2), by the later of —

 (i) 30 September of the year immediately following the reporting period; or

 (ii) 30 days after the service on the registered person of the notice of assessment; and

 (b) against any other assessment, within 30 days after the service on the registered person of the notice of assessment.

15 (2) For the purpose of subsection (1), the number of carbon credits that must be surrendered is the number assessed by the Registrar to have a total value equivalent to the amount of tax chargeable, rounded to the nearest carbon credit.

20 (3) If a registered person fails to surrender the correct amount of carbon credits in payment of the tax within the time provided under subsection (1) —

 (a) a financial penalty equal to 5% of the amount of tax assessed under section 21(2) remaining unpaid is payable in addition to the tax that remains unpaid;

25 (b) the Registrar must serve a demand note on the registered person and if payment is not made within one month after the date of the service of the demand note, the Registrar may proceed to enforce payment of the tax and penalty under this Act; and

30 (c) despite paragraphs (a) and (b), if the amount of tax remaining unpaid is not paid within 60 days after the imposition of the financial penalty under paragraph (a), an additional financial penalty of 1% of the amount of tax remaining unpaid is

payable for each completed month that the tax remains unpaid, but not exceeding triple the amount of tax remaining unpaid in total.

- 5 (4) The amount of tax remaining unpaid and any financial penalty must be paid to the Registrar in the manner required by the Registrar.

Remission or relief from tax or penalty

23.—(1) The Registrar may, if the Registrar thinks that it is just and equitable to do so, and upon such conditions as the Registrar may impose, give to any registered person any relief or remission from —

- 10 (a) the tax or any part of the tax to which the registered person has been assessed to be liable; or
- (b) any financial penalty or part of any financial penalty to which the person is liable under section 22.

15 (2) The Minister may, upon such conditions as the Minister may impose give to any registered person any relief or remission from —

- (a) the tax or any part of the tax to which the person has been assessed to be liable; or
- (b) any financial penalty or part of any financial penalty to which the person is liable under section 22.

20 Refund of tax, etc.

24.—(1) Where the result of —

- (a) any relief or remission given to a registered person under section 23; or
- (b) any revision under section 28 to an assessment of tax,
- 25 is that a registered person has surrendered any carbon credit in excess of the number of carbon credits that the registered person must surrender under this Act for any tax chargeable in relation to a taxable facility of the registered person, the registered person may apply to the Registrar —

- (i) to credit the registry account for the taxable facility with the same number of carbon credits as were surrendered in excess; or
 - (ii) if the registered person has ceased to hold a registry account for the taxable facility, for a refund of on an amount equal to the value of the excess carbon credits.
- (2) An application under subsection (1)(a) must be made within 4 years from the date on which the relief or remission is given, or the revision is made, as the case may be.
- (3) Where any carbon credit was erroneously credited or any refund erroneously made pursuant to subsection (1), the person whose registry account was credited with the carbon credit or to whom the refund was made, must pay to the Registrar an amount equal to the value of the carbon credit erroneously credited or the amount of the refund erroneously made, upon demand being made by the Registrar within 4 years of the erroneous credit or refund.
- (4) Nothing in this section operates to extend any time limit for appeal or to validate any objection or appeal that is otherwise invalid, or to authorise the revision of any assessment or other matter that has become final and conclusive.

Recovery of tax and penalty, etc.

- 25.**—(1) Despite the provisions of any other written law —
- (a) any tax remaining unpaid;
 - (b) any financial penalty imposed under section 22; and
 - (c) any amount demanded under section 24(3) that is not paid within the time specified in the demand,
- is recoverable as a debt due to the Government and the Registrar may, in the name of the Registrar, sue for such tax, financial penalty or refund by way of a specially endorsed writ of summons.
- (2) For the purposes of section 33(2) of the Limitation Act (Cap. 163), any financial penalty imposed under section 22 is treated as interest on tax.

(3) To avoid doubt, section 6(4) of the Limitation Act does not apply to any financial penalty imposed under section 22.

Division 2 — Assessments of tax

Assessments by Registrar

5 **26.**—(1) Upon approving a verifiable emissions report in relation to a taxable facility of a registered person under section 16(1)(b), the Registrar must assess —

 (a) the tax chargeable for the reporting period to which the verifiable emissions report relates; and

10 (b) the number of carbon credits that the registered person must surrender to pay the tax.

(2) Where the Registrar is of the opinion that a registered person is liable to pay the tax for a reporting period and —

15 (a) the registered person has not submitted a verifiable emissions report for the Registrar’s approval under section 16(1)(a) for the reporting period; or

20 (b) the verifiable emissions report submitted by the registered person under section 16(1)(a) is incomplete or inaccurate such that, or for any other reason, the Registrar is unable to approve the same before 30 September of the calendar year immediately following the end of the reporting period,

the Registrar may, to the best of the Registrar’s judgment, assess the matters mentioned in subsection (1)(a) and (b).

25 (3) In making an assessment under subsection (2), the Registrar may have regard to any verifiable emissions report (whether or not approved by the Registrar) previously submitted to the Registrar for the taxable facility to which the tax relates.

30 (4) An assessment under subsection (2) does not affect any liability of the registered person in relation to the registered person’s failure to submit a verifiable emissions report or a registered person’s submission of a verifiable emissions report that is incomplete or inaccurate.

(5) Upon making an assessment under subsection (1) or (2), the Registrar must serve a notice of assessment on the person that sets out the matters in subsection (1).

Advanced assessments

5 **27.**—(1) Despite section 26, where the Registrar is of the opinion that a registered person has ceased or is likely to cease to have operational control over a taxable facility, the Registrar may, to the best of the Registrar’s judgment, assess the matters mentioned in section 26(1)(a) and (b) in relation to the taxable facility for the
10 period —

(a) starting on the day following the expiry of the most recent reporting period for which the Registrar has issued an assessment under section 26(1) or (2) in relation to the taxable facility; and

15 (b) ending on the last day on which the registered person ceases to have operational control over the taxable facility.

(2) In making an assessment under subsection (2), the Registrar may have regard to any verifiable emissions report (whether or not approved by the Registrar) previously submitted to the Registrar for
20 the taxable facility.

Revision of assessments

28.—(1) The Registrar may revise any assessment under section 26 or 27 (including where that assessment has been revised under this section) (called in this section the original assessment), if —

25 (a) the Registrar is of the opinion that the original assessment is no longer accurate, including —

(i) where the Registrar approves a verifiable emissions report after an assessment under section 26(2); or

30 (ii) where the Registrar approves changes to an approved verifiable emissions report on which the original assessment was based; or

(b) the person on whom the notice of assessment has been served disputes the original assessment, and the Registrar accepts the dispute.

5 (2) A revision under subsection (1)(a) must be made within 4 years after the original notice of assessment is served.

(3) For the purpose of subsection (1)(b), the person must submit a notice of objection in writing to the Registrar:

(a) within 30 days after the date of the service of the notice of assessment for the original assessment; and

10 (b) stating precisely the grounds of the objections to the assessment.

(4) If the Registrar is satisfied that there is any good reason to do so, the Registrar may extend the period mentioned in subsection (3).

15 (5) For the purpose of considering any notice of objection, the Registrar may —

(a) require the registered person that gave the notice —

(i) to provide such particulars as the Registrar may consider necessary with respect to the GHG emissions of the taxable facility in question; and

20 (ii) to produce all books or other documents in its custody relating to such GHG emissions; and

(b) summon any person that the Registrar thinks is able to give evidence respecting the assessment to attend before the Registrar, or any officer authorised by the Registrar, and may
25 examine the person on oath or otherwise.

(6) If the Registrar refuses to revise an original assessment pursuant to subsection (1)(b), the Registrar must serve on the registered person a notice of refusal to revise the original assessment.

30 (7) Upon revising an original assessment under subsection (1), the Registrar must serve a notice of revised assessment on the registered person for the matters mentioned in section 26(1)(a) and (b).

Waiver of small assessments

29. Where it appears to the Registrar that the amount of any tax or additional tax to which any registered person is liable does not exceed \$[X] or such higher amount as may be prescribed, the Registrar may
5 waive the assessment of such tax.

Mistakes in assessment

30. If the provisions of this Act are in substance and effect complied with, no assessment, charge or demand for any tax is to be quashed or affected by reason of any mistake in —

- 10 (a) the name of any registered person liable to pay the tax; or
(b) the amount of tax assessed as chargeable.

Division 3 — Carbon credits

Carbon credits

31.—(1) A carbon credit has the value specified in Part 3 of the
15 Second Schedule.

(2) A carbon credit cannot be sold, transferred, assigned or otherwise disposed of or dealt with, except as permitted by this Act.

Crediting of carbon credits

32. The Registrar must credit into the registry account for a taxable
20 facility of a registered person, such number of carbon credits that the person applies and pays for, in relation to that registry account.

Surrender of carbon credits

33.—(1) A registered person may, within the time mentioned in
25 section 22, surrender any carbon credit in the registry account for a taxable facility of the person, in payment or part payment of the tax payable by the registered person in relation to the taxable facility.

(2) The Registrar may refuse to allow the surrender of any carbon
30 credit under subsection (1) if the Registrar reasonably believes that the carbon credit was obtained by the registered person through fraud or any other unlawful means.

(3) Except where subsection (2) applies, the Registrar must, in respect of every carbon credit surrendered under subsection (1), remove the carbon credit from the registry account, and the registered person is treated as having paid the tax in relation to the taxable facility, to the extent of the carbon credit so surrendered and removed.

Cancellation of carbon credits

34.—(1) Where a registered person fails to pay any tax in accordance with section 21 in relation to any taxable facility of the person, and the person has any carbon credits in the registry account of the person for that taxable facility, the Registrar may cancel any carbon credit and remove it from the registry account, and the person is treated as having paid the tax in relation to the taxable facility to the extent of the carbon credits so cancelled and removed.

(2) Where any carbon credit was obtained by a registered person through fraud or any other unlawful means, the Registrar may cancel the carbon credit and remove it from the registered person's registry account.

(3) A registered person who has any carbon credit cancelled and removed under subsection (2) —

(a) is not treated as having paid any tax in relation to the taxable facility to which the registry account relates, to the extent of the carbon credit; and

(b) is not entitled to any refund of any amount equivalent to the value or purported value of the carbon credit.

(4) The Registrar must not exercise the power under subsection (1) or (2) without prior notice to the person.

Refunds on carbon credits not utilised

35. A registered person is not entitled to any refund on any carbon credit except to the extent permitted by section 38.

Division 4 —Carbon Credits Registry

Opening of registry account

5 **36.**—(1) For the purpose of Division 3, the Registrar must open, for each taxable facility of a registered person, a registry account in the Carbon Pricing Registry and assign a unique account number to the registry account.

Suspension of registry account

10 **37.**—(1) The Registrar may suspend a registry account relating to a taxable facility of a registered person, if the Registrar reasonably believes —

- (a) that any information given in relation to the registration of the taxable facility was false or misleading in any material particular;
- (b) there has been unauthorised access to the account;
- 15 (c) the account is used or intended to be used for purposes of a criminal offence; or
- (d) any carbon credit in the account was obtained through fraud or any other unlawful means.

(2) Upon the suspension of the registry account —

- 20 (a) no carbon credits may be purchased and credited into the account,
- (b) no carbon credits in the account may be surrendered; and
- (c) any tax required to be paid during the period of suspension may only be paid in the manner allowed by the Registrar.

25 **Closing of registry account**

38.—(1) The Registrar may, upon the application of a registered person, close the registry account for a taxable facility of the registered person if the taxable facility is deregistered as such.

30 (2) The Registrar may close a registry account if the Registrar is satisfied that —

- (a) the account has been, is being or is intended to be used for the commission of any criminal offence;
- (b) the account has been inactive for 5 years from the last transaction carried out on the account; or
- 5 (c) the person for whom the account was opened has ceased to be registered as a registered person.
- (3) Before closing the registry account under subsection (2)(a) or (b), the Registrar must, except in prescribed circumstances, give the registered person written notice of the Registrar's intention to do so, and state in the notice —
- 10 (a) the consequences of closing the registry account mentioned in subsection (6); and
- (b) the date by which any written objection to the proposed closing of the account must be given to the Registrar, which
- 15 must be a date at least 30 days after the date of the notice.
- (4) The Registrar must not close the registry account if the Registrar receives a written objection from the registered person to the proposed closure by the date specified under subsection (3)(b), unless the Registrar is satisfied that the objection is frivolous or vexatious or
- 20 has been withdrawn.
- (5) The Registrar may close the registry account if the Registrar does not receive a written objection from the registered person by the date specified under subsection (3)(b).
- (6) Upon the closing of the registry account of the registered person
- 25 under subsection (2), the Registrar must cancel any carbon credits in the registry account that are not utilised, and —
- (a) for a closure under subsection (1), refund the value of all such unutilised carbon credits to the registered person; and
- (b) for a closure under subsection (2), without refunding the
- 30 value of all such unutilised carbon credits to the any person.

PART 6

APPEALS

*Division 1 — Appeals against decisions of Registrar***Appeals to Minister**

5 **39.**—(1) A person aggrieved by any of the following decisions of the Registrar may appeal against the decision to the Minister:

- (a) any refusal to deregister any person as a registered person;
- (b) any refusal to deregister any business facility as reportable facility or taxable facility;
- 10 (c) any refusal to approve a verifiable emission report or a monitoring plan;
- (d) any assessment of tax (whether original or revised), or the number of carbon credits that must be surrendered to pay any tax;
- 15 (e) any refusal to revise an original assessment pursuant to section 28;
- (f) any refusal to refund any amount of carbon credits under section 24(1).

20 (2) An appeal under subsection (1) must be made by lodging with the Minister a written notice of appeal within 30 days after the date of service of the decision of the Registrar appealed against.

(3) The notice of appeal must provide adequate details of the grounds for the appeal.

25 (4) For the purpose of determining an appeal, the Minister may require any person to provide to the Minister such information within the person's knowledge, and any document in the person's possession or under the control, as the Minister considers relevant to the appeal.

30 (5) Where the Minister considers that an appeal under subsection (1) involves issues of such nature or complexity that it ought to be considered and determined by persons with particular

technical or other specialised knowledge, the Minister may establish an Appeal Panel to consider and determine the appeal.

Effect of appeal, etc.

5 **40.** An appeal under this Part does not suspend the effect of a decision against which the appeal is brought unless otherwise provided in this Act, or allowed by the Minister subject to such conditions as the Minister may impose (including any condition for the provision of security).

Disposal of appeal

10 **41.**—(1) Upon receipt of a notice of appeal under section 39, the Minister may dismiss the appeal if the Minister considers it to be trivial, frivolous or vexatious.

(2) Upon considering an appeal, the Minister or an Appeal Panel, as the case may be, may, upon considering an appeal, determine the
15 by —

(a) confirming, varying or reversing any decision of the Registrar; or

(b) directing the Registrar to reconsider the decision appealed against.

20 (3) Unless section 42 applies, the decision of the Minister or an Appeal Panel under this Part is final.

Appeals to High Court

25 **42.**—(1) The appellant or the Registrar may appeal to the High Court from the decision of the Minister or an Appeal Panel under this Part upon any question of law or of mixed law and fact.

(2) Subsection (1) does not apply where the decision of the Minister or an Appeal Panel results in a change of less than \$[X] in the amount of tax chargeable.

30 (3) The procedure governing and the costs of any such appeal to the High Court are as provided for in the Rules of Court.

(4) The High Court must hear and determine any such appeal and may confirm, vary or annul the decision of the Minister or the Appeal Panel (as the case may be) on appeal and make such further or other order on such appeal, whether as to costs or otherwise, as to the Court may consider fit.

(5) There is such further right of appeal from decisions of the High Court under this section as exists in the case of decisions made by that Court in the exercise of its original civil jurisdiction.

(6) Subject to subsections (7) and (8), all appeals to the High Court and all appeals from decisions of the High Court under section 42 are to be heard in camera.

(7) Where the Registrar or the appellant applies to the High Court or the Court of Appeal, as the case may be, that the proceedings be heard by way of a hearing open to the public, the Court may direct that the proceedings be so heard, notwithstanding any objection from the other party to the appeal.

(8) Where, in the opinion of the High Court or the Court of Appeal, any appeal heard in camera ought to be reported, the High Court or the Court of Appeal may publish or authorise the publication of the facts of the case, the arguments and the decision relating to the appeal without disclosing the identity of the appellant concerned.

Division 2 — Appeal Panel

Composition and procedure of Appeal Panel

43.—(1) An Appeal Panel established by the Minister under section 39(5) is to comprise at least 3 individuals, at least one of whom has particular technical or other specialised knowledge in respect of the issues in the appeal.

(2) The Minister must appoint one of the individuals of the Appeal Panel as the Chairman of the Appeal Panel.

(3) In establishing an Appeal Panel, the Minister may provide for —

(a) the terms and conditions of the membership of the Appeal Panel, including the remuneration and allowances, if any, of

any member of an Appeal Panel (which are to form part of the expenses of the Agency);

(b) the procedure to be adopted by the Appeal Panel in considering any matter referred to it; and

5 (c) any other matter which the Minister considers incidental or expedient for the proper and efficient conduct of an appeal by the Appeal Panel.

(4) An Appeal Panel must be independent in the performance of its functions.

10 **Powers of Appeal Panel**

44.—(1) An Appeal Panel must, by notice to the Agency and the appellant, specify the date on and the place at which the appeal is to be heard.

15 (2) An Appeal Panel has the powers, rights and privileges vested in a District Court on the hearing of an action, including —

(a) enforcing the attendance of witnesses and their examination on oath or otherwise;

(b) compelling the production of documents; and

(c) awarding such costs or expenses as may be prescribed.

20 (3) A summons signed by any member of the Appeal Panel authorised by the Appeal Panel for this purpose, is to be equivalent to any formal procedure capable of being issued in an action for enforcing the attendance of witnesses and compelling the production of documents.

25 (4) A witness before an Appeal Panel is entitled to the same immunities and privileges as if the witness were a witness before a District Court.

(5) Every member of the Appeal Panel, when and so long as the member acts as such, enjoys the same judicial immunity as is enjoyed
30 by a District Judge.

(6) No appeal or proceeding before an Appeal Panel and no act of the Appeal Panel is nullified only because of —

- (a) any vacancy in, or defect in the constitution of, the Appeal Panel; or
- (b) any defect in the appointment of the Chairman or any other member of the Appeal Panel.

5

PART 7

RECORDS AND REGISTERS

*Division 1 — Records to be kept by persons regulated under this Act***Maintenance of records**

10 **45.**—(1) A person on whom any obligation is imposed under this Act must keep and maintain complete and accurate records containing such information and in accordance with such requirements, as may be prescribed.

15 (2) The person mentioned in subsection (1) must retain the records mentioned in that subsection for at least the prescribed period and must —

- 20 (a) during the prescribed period mentioned in paragraph (a), make available for inspection by the Registrar or any authorised officer, the records mentioned in that subsection when so requested by the Registrar or any authorised officer; and
- (b) submit to the Registrar the records mentioned in subsection (1), and such other record, document or information, as the Registrar may require, within the time specified by the Registrar.

25

*Division 2 — Registers to be kept by Registrar***Registers to be kept and maintained by Registrar**

46.—(1) The Registrar must keep and maintain one or more registers, in which is or are entered such particulars as the Registrar may determine, for the following:

- 30 (a) registered persons;

- (b) reportable facilities of registered persons;
- (c) taxable facilities of registered persons;
- (d) registry accounts in the Carbon Credits Registry.

5 (2) Without affecting subsection (1), the Registrar must enter the following particulars into the register of registry accounts for each registry account:

- (a) the number and value of the carbon credits issued to the registered person holding the account, and the date of the issue;
- 10 (b) the number and value of the carbon credits surrendered by the registered person holding the account, and the date of the surrender;
- (c) the number and value of the carbon credits in the registry account that are cancelled by the Registrar, and the date of
15 the cancellation;
- (d) such other information as may be prescribed.

(3) The register or registers mentioned in subsection (1) may be kept and maintained electronically.

20 (4) Where there is a deregistration under section 10, 12 or 14, or an account registry is suspended or closed under section 37 or 38, the Registrar may —

- (a) remove the particulars relating to the relevant registration from the register; or
- 25 (b) indicate the fact of such deregistration, closure or suspension against the relevant registration.

(5) Without affecting subsection (4), if the Registrar is satisfied that —

- (a) any registered person is wound up or dissolved;
- 30 (b) any registered person has ceased to have operational control over any reportable facility or taxable facility registered in relation to the registered person; or

- (c) any reportable facility or taxable facility has ceased to be under the operational control of any person,

the Registrar may —

- 5 (i) remove the relevant particulars relating to the registration from the register; or
- (ii) indicate that fact against the relevant registration.

(6) The Registrar may —

- 10 (a) upon an application by any person, provide a certified copy of an entry in the register to the person of such particulars as may be prescribed;
- (b) upon an application by the registered person holding a registry account, provide a certified copy of an entry relating to the registry account in the register to the registered person.

Correcting or updating register on Registrar's initiative

15 **47.**—(1) Subject to subsection (2), the Registrar may correct or update any particulars of any registered person, reportable facility, taxable facility or registry account entered in the register if the Registrar is satisfied that there is evidence of a conflict between the particulars and other information relating to the same —

- 20 (a) in possession or under the control of the Registrar; or
- (b) obtained from such department or Ministry of the Government, or statutory body or other body corporate as may be prescribed.

25 (2) Except under prescribed circumstances, before the Registrar corrects or updates any particulars under subsection (1), the Registrar must —

- (a) inform the registered person to whom the particulars relate of the proposed correction or update; and
- 30 (b) subject to subsection (3), obtain consent from the registered person to the proposed correction or update.

(3) The Registrar need not obtain the consent in subsection (2)(b) if the Registrar is satisfied that any refusal of consent is frivolous or vexatious.

Correcting or updating register on request

5 **48.**—(1) A registered person may apply to the Registrar to correct an error or omission of any particulars entered in a register maintained by the Registrar.

(2) The Registrar may, upon receiving an application under subsection (1), correct the error or omission if the Registrar is
10 satisfied that the error is typographical or clerical in nature.

(3) The decision made by the Registrar on whether to correct any error or omission under subsection (2) is final.

Obligation to update changes to particulars

15 **49.**—(1) Whenever a change is made or occurs in any prescribed particulars registered in respect of a registered person, or a reportable facility, taxable facility or registry account of a registered person, the registered person must notify the Registrar of the change.

(2) The notice mentioned in subsection (1) must —

- (a) specify the nature and date of the change;
- 20 (b) contain such other information as may be prescribed;
- (c) be lodged within 14 days after the change, or such further period as the Registrar may allow in the particular case; and
- (d) be in such form and manner as the Registrar may specify.

25 (3) The Registrar may require any notice required by this section to be verified in such manner and by such person as the Registrar considers fit.

PART 8

ENFORCEMENT

*Division 1 — Powers of investigation, etc., and related offences***Interpretation of this Part**

- 5 **50.** In this Part, unless the context otherwise requires —
- “computer” and “computer output” have the same meanings as in section 2(1) of the Computer Misuse and Cybersecurity Act (Cap. 50A);
- 10 “demand for information” means a demand by the Registrar or an officer authorised by him or her in that behalf to answer a question when in attendance before the Registrar or the officer pursuant to a notice under subsection (3);
- “document” includes, in addition to a document in writing —
- (a) any map, plan, graph or drawing;
 - 15 (b) any photograph;
 - (c) any label, marking or other writing which identifies or describes anything of which it forms a part, or to which it is attached by any means;
 - (d) any disc, tape, soundtrack or other device in which
20 sounds or other data (not being visual images) are embodied so as to be capable (with or without the aid of some other equipment) of being reproduced from it;
 - (e) any film (including microfilm), negative, tape, disc or
25 other device in which one or more visual images are embodied so as to be capable (with or without the aid of some other equipment) of being reproduced from it; and
 - (f) any paper or other material on which there are marks, impressions, figures, letters, symbols or perforations having a meaning for persons qualified to interpret
30 them;

“writing” includes any mode of representing or reproducing words, figures, drawings or symbols in a visible form.

Powers of Registrar to ascertain if person or business facility is registrable

5 **51.**—(1) The Registrar may, for the purpose of ascertaining whether any business facility or any person is required to be registered under this Part, do all or any of the following:

(a) by notice in writing, require the person to —

10 (i) carry out such tests or inspections as the Registrar may specify; or

(ii) furnish to the Registrar such reports, documents or information as the Registrar may require in respect of any business facility or other premises of the person;

15 (b) enter the business facility of the person at reasonable hours and carry out such tests or inspections as the Registrar may think necessary.

20 (2) Any person who, without reasonable excuse, fails to comply with any requirement of the Registrar under subsection (1)(a) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$2,000.

Entering premises, etc., to monitor compliance

25 **52.** For the purposes of determining whether this Act has been complied with, an authorised officer may, on declaration of his office and production to the person against whom he is acting of such identification card as the Registrar may direct to be carried by authorised officers —

30 (a) enter any premises during normal business hours without notice, or at any other time after giving not less than 6 hours’ previous notice to the occupier of the premises (unless the occupier of the premises has consented to a shorter period of notice); and

(b) exercise any of the powers set out in sections 53, 54 and 55.

Powers of Registrar and authorised officers in monitoring compliance

53.—(1) The Registrar or an authorised officer may exercise all or any of the following powers in relation to premises under section 52:

- 5 (a) search the premises for any thing that may relate to compliance with this Act;
- (b) examine any activity conducted on the premises that may relate to information provided for the purposes of this Act;
- (c) examine any thing on the premises that may relate to information provided for the purposes of this Act;
- 10 (d) take photographs or make video or audio recordings or sketches on the premises of any such activity or thing;
- (e) affix or bring onto the premises, with such assistants and workmen as may be necessary, any meter or instrument and take readings from the meter or instrument, or take readings from any meter or instrument on the premises;
- 15 (f) inspect any document on the premises that may relate to information provided for the purposes of this Act;
- (g) take extracts from, or make copies of, any such document;
- 20 (h) take onto the premises such equipment and materials as the authorised officer requires for the purpose of exercising powers in relation to the premises;
- (i) seize any thing found during the exercise of monitoring powers on the premises which the authorised officer believes on reasonable grounds affords evidence of a contravention of this Act.
- 25

(2) The Registrar or an authorised officer, in addition to the powers in subsection (1) —

- 30 (a) is entitled at all times to full and free access to all documents, computers, computer programs and computer software (whether installed in a computer or otherwise) for any of the purposes of this Act;

- 5 (b) is entitled to access to any information, code or technology which has the capability of retransforming or unscrambling encrypted data contained in or available to such computers into readable and comprehensive format or text for any of the purposes of this Act;
- (c) is entitled —
- 10 (i) without fee or reward, to inspect, copy or make extracts from any such document, computer, computer program, computer software or computer output; and
 - (ii) at any reasonable time to inspect and check the operation of any computer, device, apparatus or material which is or has been in use in connection with anything to which this section applies;
- 15 (d) may take possession of any such document, computer, device, apparatus, material, computer program or computer software where in his or her opinion —
- 20 (i) the inspection, checking or copying of such item or extraction from such item cannot reasonably be performed without taking possession;
 - (ii) any such item may be interfered with or destroyed unless possession is taken; or
 - 25 (iii) any such item may be required as evidence in proceedings for an offence under this Act or in proceedings for the recovery of tax or penalty or in proceedings by way of an appeal against an assessment;
- (e) is entitled to require —
- 30 (i) the person by whom or on whose behalf the computer is or has been used, or any person having charge of, or otherwise concerned with the operation of the computer, device, apparatus or material, to provide the Registrar or the officer with such reasonable assistance as he or she may require for the purposes of this section; and

- (ii) any person in possession of decryption information to grant the Registrar or the officer access to such decryption information that is necessary to decrypt data required for the purposes of this section;
- 5 (f) compel any person who is able to operate any equipment at the premises to do so for the purpose of enabling the Registrar or authorised officer to ascertain whether the equipment, or a disk, tape or other storage device that can be used or associated with the equipment, contains information
- 10 that is relevant to assessing compliance with this Part; and
- (g) if such information is found in exercise of the power in paragraph (a) —
 - 15 (i) produce, or compel the production of, the information in documentary form, and keep or copy the documents so produced; or
 - (ii) transfer, or compel the transfer of, the information to a disk, tape or other storage device, and remove it from the premises; and
- 20 (h) is entitled to require a person in or at the premises, and who appears to the Registrar or the officer to be acquainted with any facts or circumstances concerning the matter —
 - (i) to answer any question to the best of that person’s knowledge, information and belief; or
 - 25 (ii) to take reasonable steps to produce a document for inspection.

Authorised officer may require persons to furnish information and produce documents

- 30 **54.—(1)** An authorised officer may require any person to furnish orally, in writing or through the electronic transactions service, any information within the knowledge of that person or produce any document in the person’s custody or under the person’s control in connection with the matter, and may, without payment, inspect, keep, copy or make extracts from such document.

(2) Any person who, without reasonable excuse, refuses or fails to comply with a requirement under subsection (1) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$10,000.

5 **Power to demand names and addresses**

55.—(1) An authorised officer may require any person found on the premises under section 52 to —

(a) give the person's name and address and such other proof of identity; and

10 (b) furnish such other particulars,

as the authorised officer may require for the purposes of this Part.

(2) Any person who, upon being required by the authorised officer to give his name and address or other proof of identity or to furnish any particulars under subsection (1) —

15 (a) refuses to do so;

(b) wilfully mis-states the person's name and address or proof of identity; or

(c) furnishes false particulars,

20 shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$10,000 or to imprisonment for a term not exceeding 12 months or to both.

Power to obtain energy consumption data from energy suppliers

25 **56.**—(1) For the purpose of carrying out the Registrar's duties and functions under this Act, the Registrar may, by a notice in writing to any of the following persons (referred to in this section as an energy supplier), require the energy supplier to furnish to the Registrar data relating to the energy consumption of any person or business facility specified in the notice:

(a) any electricity licensee under the Electricity Act (Cap. 89A);

30 (b) any gas licensee under the Gas Act (Cap. 116A);

(c) any other supplier of steam, oil, fuel, district cooling services or other types of energy.

(2) An energy supplier to whom a notice is directed under subsection (1) shall provide the data required in the form and manner and within the time specified in the notice.

(3) An energy supplier which, without reasonable excuse, contravenes subsection (2) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$10,000.

Powers to examine and secure attendance, etc.

57.—(1) For the purpose of administering or enforcing this Act, the Registrar or an authorised officer may do all or any of the following:

(a) examine orally any person who appears to be acquainted with the facts and circumstances of matters under this Act —

(i) whether before or after that person or anyone else is charged with an offence in connection with the matter; and

(ii) whether or not that person is to be called as a witness in any inquiry, trial or other proceeding in connection with the matter;

(b) require by notice in writing the attendance before the Registrar or officer of any person within the limits of Singapore, who, from information given or otherwise, appears to be acquainted with the facts and circumstances of matters under this Act, and that person shall attend as required;

(c) require any person to provide any information or produce any book, document or copy of such book or document in the possession of that person and, without payment, inspect, keep, copy or take extracts from such book or document.

(2) The power to require a person to provide information or produce a document under subsection (1) or section 53(2)(h), or when in attendance before the Registrar or authorised officer pursuant to a notice under paragraph (b), includes the power —

- (a) to require that person, or any person who is or was an officer or employee of that person, to provide an explanation of the information or document;
- 5 (b) if the information is not provided or the document is not produced, to require that person to state, to the best of the person's knowledge and belief, where it is;
- (c) if the information is recorded otherwise than in legible form, to require the information to be made available to the Registrar or the authorised officer (as the case may be) in
10 legible form; and
- (d) in the case of a document, to inspect, copy or make extracts from the document without fee or reward, and to take possession of the document if in the opinion of the Registrar or the authorised officer —
- 15 (i) the inspection, copying or extraction cannot reasonably be performed without taking possession of the document;
- (ii) the document may be interfered with or destroyed unless possession of the document is taken; or
- 20 (iii) the document may be required as evidence in proceedings for an offence under this Act or in proceedings for the recovery of tax or penalty, or in proceedings by way of an appeal against an assessment.
- 25 (3) Any person examined under this section shall be bound to state truly what the person knows of the facts and circumstances concerning matters under this Act, except that the person need not say any thing or produce any document —
- 30 (a) that the person is under any statutory obligation to preserve the secrecy of; or
- (b) that might expose the person to a criminal charge, penalty or forfeiture.
- (4) A statement made by any person examined under this section must —

- (a) be reduced to writing;
- (b) be read over to the person;
- (c) if the person does not understand English, be interpreted for the person in a language that the person understands; and
- 5 (d) after correction, if necessary, be signed by the person.

(5) If any person fails to attend as required by a notice under subsection (1)(b), the authorised officer may report such failure to a Magistrate who may thereupon issue a warrant to secure the attendance of that person as required by the notice.

10 **Obstructing Registrar or authorised officer**

58. Any person who at any time hinders or obstructs the Registrar or any authorised officer in the performance or execution of the duty of the Registrar or authorised officer, or of any thing which the Registrar or authorised officer is empowered or required to do, under
15 this Act shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$10,000 or to imprisonment for a term not exceeding 12 months or to both.

False statements, forging of documentation, etc.

59.—(1) Any person who —

- 20 (a) makes or causes to be made any entry in a record, register or other document required to be kept under this Act which the person knows is false or misleading in any material particular; or
- 25 (b) in response to any request of the Registrar or an authorised officer under this Part, furnishes or provides any document, information or statement which the person knows is false or misleading in any material particular,

shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$5,000 or to imprisonment for a term not exceeding
30 6 months or to both.

Division 2 — Other offences and penalties

Offences relating to registrations

5 **60.**—(1) A person that fails, in accordance with section 9, to register as a registered person shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$5,000,

(2) A person that fails, in accordance with section 11, to register a business facility under the person’s operational control as a reportable facility shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$5,000.

10 (3) A person that fails, in accordance with section 13, to register a business facility under the person’s operational control as a taxable facility shall be guilty of an offence and shall be liable on conviction to a fine that is the sum total of —

15 (a) 10% of the total value of the carbon units the person would have had to surrender had the business facility been registered as a taxable facility; and

(b) an amount not exceeding \$10,000,

and to a further penalty of \$50 for every day during which the offence continues after conviction.

20 (4) A person who, in relation to an application for registration under this Act, makes or causes to be made any statement or declaration which the person knows is false or misleading in any material particular, shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$5,000 or to imprisonment for a term not exceeding 6 months or to both

25

Offences relating to submissions of non-verifiable emissions reports

30 **61.**—(1) A person that fails, in accordance with section 15, to submit an emissions report, not being a verifiable emissions report, shall be guilty of an offence and shall be liable on conviction to —

(a) a fine not exceeding \$10,000; and

(b) in the case of a second or subsequent offence, to a fine not exceeding \$20,000,

and to a further penalty of \$1,000 for every day during which the offence continues after conviction.

5 (2) Without affecting subsection (1), a person that submits an emissions report, not being a verifiable emissions report, that is inaccurate shall be guilty of an offence and shall be liable on conviction to —

(a) a fine not exceeding \$10,000; and

10 (b) in the case of a second or subsequent offence, to a fine not exceeding \$20,000.

(3) Subsection (2) does not apply to any inaccuracy notified to the Registrar under section 20(1).

Offences relating to submissions of verifiable emissions reports

15 **62.**—(1) A person that fails, in accordance with section 16, to submit a verifiable emissions report shall be liable on conviction to a fine not exceeding \$1,000, and to a further penalty of \$50 for every day during which the offence continues after conviction.

20 (2) Without affecting subsection (1) and subject to subsections (3), (4) and (5), a person that —

(a) submits a verifiable emissions report that is inaccurate; or

25 (b) gives any incorrect information (including in the form of any document) in relation to any matter affecting the person's liability to tax arising out of the verifiable emissions report (including by submitting a verifiable emissions report premised on a monitoring plan that is inaccurate).

shall be guilty of an offence and shall be liable upon conviction to a fine that is equal to the tax undercharged as a result of the inaccurate verifiable emissions report or incorrect information.

30 (3) Despite subsection (2), if the inaccurate verifiable emissions report was submitted or the incorrect information given without reasonable excuse or through negligence, then the person shall be liable upon conviction to —

(a) a fine that is the sum total of —

(i) an amount equal to double the carbon tax undercharged as a result of the inaccurate verifiable emissions report or incorrect information; and

5 (ii) an amount not exceeding \$5,000; or

(b) to imprisonment for a term not exceeding 3 years,

or to both.

(4) Despite subsection (2), if the inaccurate verifiable emissions report was submitted or the incorrect information given wilfully with
10 intent to evade the carbon tax or any part of the carbon tax, then the person shall be liable upon conviction to —

(a) a fine that is the sum total of —

(i) an amount equal to triple the carbon tax undercharged as a result of the inaccurate verifiable emissions report
15 or incorrect information; and

(ii) an amount not exceeding \$10,000; or

(b) to imprisonment for a term not exceeding 3 years,

or to both.

(5) Despite subsection (2), if —

20 (a) the inaccurate verifiable emissions report or incorrect information was prepared by or through the perpetration of any fraud, art or contrivance; and

(b) the inaccurate verifiable emissions report was submitted or the incorrect information given wilfully with intent to evade
25 the carbon tax or any part of the carbon tax,

then the person shall be liable upon conviction to —

(i) a fine that is the sum total of —

(A) an amount equal to quadruple the carbon tax undercharged as a result of the inaccurate verifiable
30 emissions report or incorrect information; and

(B) an amount not exceeding \$50,000; or

(ii) to imprisonment for a term not exceeding 5 years,
or to both.

5 (6) Subsection (2) does not apply, including in relation to subsection (3), to any inaccuracy notified to the Registrar under section 20(1).

(7) In any proceedings for an offence under subsection (2), (3), (4) or (5), it shall not be a defence for a defendant to prove that the verifiable emissions report was approved by the Registrar.

Offences relating to monitoring plans

10 **63.**—(1) A person that fails to submit a monitoring plan in accordance with section 17, shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$1,000.

15 (2) Without affecting subsection (2), a person that submits a monitoring plan that is inaccurate shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$50,000.

(3) Subsection (2) does not apply to any inaccuracy notified to the Registrar under section 20(1).

20 (4) In any proceedings for an offence under subsection (2), it shall not be a defence for a defendant to prove that the monitoring plan was approved by the Registrar.

Other offences relating to emissions reports and monitoring plans

25 **64.** A person that fails to comply with any direction of the Registrar under section 19 or 20(2) served on the person, or fails to comply with section 20(1), shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$5,000.

Offence relating to failure to pay tax

30 **65.** A person that fails, in accordance with a demand note served on the person under section 22, to pay tax shall be guilty of an offence and shall be liable on conviction to a fine that is triple the amount of tax specified in the demand note as being outstanding.

Offences by authorised and unauthorised persons

66. Any person that —

(a) being appointed for the due administration of this Act

5 (i) demands from any person an amount or an amount of carbon credits in excess of the authorised assessment of tax or carbon credits;

(ii) withholds for the person's own use or otherwise any amount collected in payment of any carbon credit or collected as tax, or any part of such amount;

10 (iii) gives a false return, whether verbal or in writing, of any amount of carbon credits issued by or surrendered to the person, or any amount of tax collected or received by the person; or

15 (iv) defrauds any person, embezzles any money or otherwise uses the person's position to deal wrongly with the Registrar or any other individual; or

(b) not being authorised under this Act to do so, sells or credits, or purports to sell or credit any carbon credits, or collects or attempts to collect tax under this Act,

20 shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$10,000 or to imprisonment for a term not exceeding 3 years or to both.

Offences relating to appeals

25 **67.**—(1) Any person that fails, without reasonable excuse, to comply with a requirement of the Minister under section 39(4) shall be guilty of an offence and shall be liable upon conviction to a fine not exceeding \$10,000 and in default of payment to imprisonment for a term not exceeding 12 months.

30 (2) Any person that is duly summoned to attend before an Appeal Panel under section 44(3) and, without reasonable excuse, does not so attend shall be guilty of an offence and shall be liable upon conviction to a fine not exceeding \$10,000 and in default of payment to imprisonment for a term not exceeding 12 months.

Offences relating to records and registers

5 **68.**—(1) A person that fails to comply with section 45 shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$5,000, and in the case of a second or subsequent offence, to a fine not exceeding \$10,000 or to imprisonment for a term not exceeding 3 years or to both.

(2) A person that fails to comply with section 49(1) shall be guilty of an offence and shall be liable on conviction to [.]

10

PART 9

MISCELLANEOUS

Notices and other documents may be given by authorised officer

15 **69.**—(1) All notices and other documents of any nature which the Registrar is empowered to give under this Act may, subject to the direction of the Registrar, be given by any authorised officer on behalf of the Registrar.

20 (2) Where any such notice or document mentioned in subsection (1) requires authentication, the signature or an official facsimile of the signature of the Registrar or an authorised officer affixed to the notice or document is sufficient authentication.

Inaccuracies in document

25 **70.**—(1) No misnomer or inaccurate description of any person, facility, premises or registry account named or described in any document prepared, issued or served under, by virtue of or for the purposes of this Act is to affect the operation of this Act in any way as respects that person, place or thing if that person, place or thing is so designated in the document as to be identifiable.

(2) No proceedings taken under or by virtue of this Act shall be invalid for want of form.

Evidence

71.—(1) The contents of any document prepared, issued or served by the Agency, any authorised officer under or for the purposes of this Act is presumed to be correct until the contrary is proven.

5 (2) All records, registers and other documents kept by the Agency or by any authorised officer for the purposes of this Act are deemed to be public documents

(3) Copies of or extracts from any record, register or document mentioned in subsection (1) that are —

10 (a) certified by an officer or employee of the Agency to be true copies or extracts, as the case may be; and

(b) subscribed by such officer or employee with the name and official title of the officer or employee,

15 are admissible in evidence as proof of the contents of the documents or extracts from the documents.

(4) In any suit under this section, a certificate signed by the Registrar stating the name of the registered person and the amount of any tax, financial penalty or amount due from the registered person is sufficient evidence of the amount so due until the contrary is proved.

20

Disclosure of information

72. Despite section 47 of the National Environment Agency Act (Cap. 195) —

(a) the Registrar; and

25 (b) any authorised officer with the approval of the Registrar,

may furnish any information, report or document obtained in the performance of their duties or in the exercise of their functions under this Act to any of the public officers or statutory bodies set out in the Third Schedule for the purpose of enabling the performance or discharge by that public officer or statutory body of the functions or duties of the same.

30

Service of documents

73.—(1) A document that is permitted or required by this Act to be served on a person may be served as described in this section.

5 (2) A document permitted or required by this Act to be served on an individual may be served —

- (a) by giving it to the individual personally;
- (b) by sending it by prepaid registered post to the address specified by the individual for the service of documents or, if no address is so specified, the individual's residential address or business address;
- 10 (c) by leaving it at the individual's residential address with an adult apparently resident there, or at the individual's business address with an adult apparently employed there;
- (d) by affixing a copy of the document in a conspicuous place at the individual's residential address or business address;
- 15 (e) by sending it by fax to the fax number last known to the person giving or serving the document as the fax number for the service of documents on the individual;
- (f) by sending it by email to the individual's email address; or
- 20 (g) by transmitting an electronic record of it to an account which the individual has with any electronic transactions service.

(3) A document permitted or required by this Act to be served on a partnership (other than a limited liability partnership) may be served —

- 25 (a) by giving it to any partner or other like officer of the partnership;
- (b) by leaving it at, or by sending it by prepaid registered post to, the partnership's business address;
- (c) by sending it by fax to the fax number used at the partnership's business address; or
- 30 (d) by sending it by email to the partnership's email address; or

(e) by transmitting an electronic record of it to an account which the partnership has with any electronic transactions service.

(4) A document permitted or required by this Act to be served on a body corporate (including a limited liability partnership) or an
5 unincorporated association may be served —

(a) by giving it to the secretary or other like officer of the body corporate or unincorporated association or the limited liability partnership's manager;

10 (b) by leaving it at, or by sending it by prepaid registered post to, the body corporate's or unincorporated association's registered office or principal office in Singapore;

(c) by sending it by fax to the fax number used at the body corporate's or unincorporated association's registered office or principal office in Singapore; or

15 (d) by sending it by email to the body corporate's or unincorporated association's email address; or

(e) by transmitting an electronic record of it to an account which the body corporate or unincorporated association has with any electronic transactions service.

20 (5) Service of a document under this section takes effect —

(a) if the document is sent by fax and a notification of successful transmission is received, on the day of transmission;

(b) if the document is sent by email, at the time that the email becomes capable of being retrieved by the person; and

25 (c) if the document is sent by prepaid registered post, 2 days after the day the document was posted (even if it is returned undelivered); and

30 (d) if the document is sent through any electronic transactions service, at the time when the electronic record of the document enters the person's account with the electronic transactions service.

(6) A document may be served on a person under this Act by email only with that person's prior written consent.

(7) This section does not apply to documents to be served in proceedings in court.

(8) In this section —

“business address” means —

- 5 (a) in the case of an individual, the individual’s usual or last known place of business in Singapore; or
- (b) in the case of a partnership (other than a limited liability partnership), the partnership’s principal or last known place of business in Singapore;

10 “document” includes a direction, order or notice permitted or required by this Act to be served;

 “email address” means the last email address given by the addressee concerned to the person giving or serving the document as the email address for the service of documents under this Act;

15

 “residential address” means an individual’s usual or last known place of residence in Singapore.

Offences by corporations

20 **74.**—(1) Where, in a proceeding for an offence under this Act, it is necessary to prove the state of mind of a corporation in relation to a particular conduct, evidence that —

 (a) an officer, employee or agent of the corporation engaged in that conduct within the scope of the actual or apparent Agency of the officer, employee or agent; and

25 (b) the officer, employee or agent had that state of mind,

is evidence that the corporation had that state of mind.

(2) Where a corporation commits an offence under this Act, a person —

(a) who is —

(i) an officer of the corporation, or a member of a corporation (in the case where the affairs of the corporation are managed by its members); or

5 (ii) an individual involved in the management of the corporation and in a position to influence the conduct of the corporation in relation to the commission of the offence; and

(b) who —

10 (i) consented or connived, or conspired with others, to effect the commission of the offence;

(ii) is in any other way, whether by act or omission, knowingly concerned in, or is party to, the commission of the offence by the corporation; or

15 (iii) knew or ought reasonably to have known that the offence by the corporation (or an offence of the same type) would be or is being committed, and failed to take all reasonable steps to prevent or stop the commission of that offence,

20 shall be guilty of the same offence as is the corporation, and shall be liable on conviction to be punished accordingly.

(3) A person mentioned in subsection (2) may rely on a defence that would be available to the corporation if it were charged with the offence with which the person is charged and, in doing so, the person bears the same burden of proof that the corporation would bear.

25 (4) To avoid doubt, this section does not affect the application of —

(a) Chapters V and VA of the Penal Code (Cap. 224); or

(b) the Evidence Act (Cap. 97) or any other law or practice regarding the admissibility of evidence.

30 (5) To avoid doubt, subsection (2) also does not affect the liability of the corporation for an offence under this Act, and applies whether or not the corporation is convicted of the offence.

(6) In this section —

“corporation” includes a limited liability partnership within the meaning of section 2(1) of the Limited Liability Partnerships Act (Cap. 163A);

5 “officer”, in relation to a corporation, means any director, partner, chief executive, manager, secretary or other similar officer of the corporation, and includes —

- (a) any person purporting to act in any such capacity; and
- (b) for a corporation whose affairs are managed by its members, any of those members as if the member were a director of the corporation;

10 “state of mind” of a person includes —

- (a) the knowledge, intention, opinion, belief or purpose of the person; and
- (b) the person’s reasons for the intention, opinion, belief or purpose.

Offences by unincorporated associations or partnerships

75.—(1) Where, in a proceeding for an offence under this Act, it is necessary to prove the state of mind of an unincorporated association or a partnership in relation to a particular conduct, evidence that —

- 20 (a) an employee or agent of the unincorporated association or partnership engaged in that conduct within the scope of the actual or apparent Agency of the employee or agent; and
 - (b) the employee or agent had that state of mind,
- is evidence that the unincorporated association or partnership had that state of mind.

(1) Where an unincorporated association or a partnership commits an offence under this Act, a person —

- (a) who is —
 - 30 (i) an officer of the unincorporated association or a member of its governing body;
 - (ii) a partner in the partnership; or

5 (iii) an individual involved in the management of the unincorporated association or partnership and in a position to influence the conduct of the unincorporated association or partnership (as the case may be) in relation to the commission of the offence; and

(b) who —

- 10 (i) consented or connived, or conspired with others, to effect the commission of the offence;
- (ii) is in any other way, whether by act or omission, knowingly concerned in, or is party to, the commission of the offence by the unincorporated association or partnership; or
- 15 (iii) knew or ought reasonably to have known that the offence by the unincorporated association or partnership (or an offence of the same type) would be or is being committed, and failed to take all reasonable steps to prevent or stop the commission of that offence,

20 shall be guilty of the same offence as that unincorporated association or partnership, and shall be liable on conviction to be punished accordingly.

25 (2) A person mentioned in subsection (2) may rely on a defence that would be available to the unincorporated association or partnership if it were charged with the offence with which the person is charged and, in doing so, the person bears the same burden of proof that the unincorporated association or partnership would bear.

(3) To avoid doubt, this section does not affect the application of —

- (a) Chapters V and VA of the Penal Code (Cap. 224); or
- 30 (b) the Evidence Act (Cap. 97) or any other law or practice regarding the admissibility of evidence.

(4) To avoid doubt, subsection (2) also does not affect the liability of an unincorporated association or a partnership for an offence under

this Act, and applies whether or not the unincorporated association or partnership is convicted of the offence.

(5) In this section —

5 “officer”, in relation to an unincorporated association (other than a partnership), means the president, the secretary, or any member of the committee of the unincorporated association, and includes —

10 (a) any person holding a position analogous to that of president, secretary or member of a committee of the unincorporated association; and

(b) any person purporting to act in any such capacity;

“partner” includes a person purporting to act as a partner;

“state of mind” of a person includes —

15 (a) the knowledge, intention, opinion, belief or purpose of the person; and

(b) the person’s reasons for the intention, opinion, belief or purpose.

Power of court to order cause of contravention to be remedied

20 **76.**—(1) Where any person is convicted of an offence under this Act, the court may, in addition to or instead of imposing any penalty, order the person to take, within the time specified in the order (or within such further time as the court may allow), such steps as may be so specified for remedying the matters in respect of which the contravention occurred.

25 (2) Subject to subsection (3), where an order is made under subsection (1), the convicted person shall not be liable under this Act in respect of the continuation of the contravention during the time specified in the order or allowed by the court to remedy the matters in respect of which the contravention occurred.

30 (3) If, after the expiration of the time specified in the order or allowed by the court under subsection (1) following a conviction of an offence, the order is not complied with, the person mentioned in that subsection shall be guilty of an offence and shall be liable on

conviction to a fine not exceeding \$1,000 for every day during which the non-compliance continues after the date of conviction for that first-mentioned offence.

Composition of offences

5 **77.**—(1) The Registrar or any officer of the Agency authorised by the Registrar to compound offences may, in the discretion of the Registrar or officer, compound any offence under this Act which is prescribed as a compoundable offence by collecting from a person reasonably suspected of having committed the offence a sum not
10 exceeding the lower of the following:

- (a) one half of the amount of the maximum fine that is prescribed for the offence;
- (b) \$5,000.

(2) On payment of such sum of money, no further proceedings shall
15 be taken against that person in respect of the offence.

Payment of monies into Consolidated Fund

78. All sums collected under this Act in connection with the payment of tax, as financial penalty, or in composition of any offence, must be paid to the Consolidated Fund.

Amendment of Schedules

20 **79.**—(1) The Minister may, from time to time, by order published in the *Gazette*, amend, add to or vary any of the Schedules, except Part 2 of the Second Schedule, and the Fourth Schedule.

(2) The Minister may, in any order made under subsection (1),
25 make such incidental, consequential or supplementary provision as may be necessary or expedient.

(3) Any order made under subsection (1) must be presented to Parliament as soon as possible after publication in the *Gazette*.

Exemptions

30 **80.** The Minister may, by order published in the *Gazette* and with or without conditions, exempt —

- (a) any class or description of business facility from all or any of the provisions of this Act; or
- (b) any class or description of persons from compliance with all or any of the provisions of this Act.

5 **Waivers**

81.—(1) A person that, in any particular case, is unable to do any thing that the person is required to do under this Act within the time specified for it may apply in writing to the Registrar for an extension of time.

- 10 (2) The Registrar may grant an extension of time (whether for the same or less than the period of extension applied for), upon being satisfied that there are good reasons to do so.

Regulations

15 **82.**—(1) The Minister may make such regulations as he may consider necessary or expedient for carrying out the purposes and provisions of this Act.

(2) Without affecting the generality of subsection (1), the Minister may make regulations for or with respect to all or any of the matters specified in the Fourth Schedule.

- 20 (3) Regulations made under this section may make different provisions for —

- (a) different business facilities or persons;
- (b) different classes of business facilities or persons; or
- (c) different circumstances.

- 25 (4) The Minister may, in making any regulations under this section, provide that any contravention of any of the provisions of such regulations shall be an offence punishable with a fine not exceeding \$50,000 or with imprisonment for a term not exceeding 2 years or with both.

Codes of practice

83.—(1) Regulations made under section 82 may incorporate by reference any code of practice, standard of performance or other document, or any part of the same, relating to the measurement and calculation of GHG emissions, emissions reports, monitoring plans and third party verifications.

(2) The incorporation by reference may be of the code of practice, standard of performance or other document as in force at a particular time or as amended from time to time.

(3) If any provision in any code of practice is inconsistent with any provision of this Act, such provision, to the extent of the inconsistency —

(a) is to have effect subject to this Act; or

(b) having regard to this Act, is not to have effect.

(4) Where any code of practice, standard of performance or other document is amended or revoked subsequent to its incorporation by reference under subsection (1), the Agency must —

(a) publish a notice of the amendment or revocation (as the case may be) to every person to whom the code, standard or document applies or relates;

(b) specify in the notice mentioned in paragraph (a), the date of the amendment or revocation (as the case may be); and

(c) ensure that, so long as the code, standard or document remains in force, copies of the same are available for inspection, free of charge, by persons to whom the code of practice applies or relates.

(5) The Agency may, in any particular case, waive the application to any person of any code of practice, standard of performance or other document, or any part or provision of the same, that is incorporated by reference under subsection (1).

Guidelines

84.—(1) The Agency may, from time to time and with a view to enabling any person to order the person's affairs in compliance with

the provisions of this Act, issue such guidelines as it considers appropriate.

(2) Any person who fails to comply with any of the provisions of a guideline issued under this section that applies to the person shall not of itself render that person liable to criminal proceedings but any such failure may, in any proceedings whether civil or criminal, be relied upon by any party to the proceedings as tending to establish or to negate any liability which is in question in the proceedings.

(3) Any guideline issued under this section does not have legislative effect.

Saving and transitional provisions

85.—(1) Where —

(a) a corporation is a registered corporation on 31 December 2018 under the Energy Conservation Act (Cap. 92C, 2014 Rev Ed.); and

(b) the corporation submitted a monitoring plan under section 26C of that Act in 2018 for any business activity or premises, or part of a business activity or premises,

then, as from and including 1 January 2019 —

(i) the corporation is treated as a registered person for the purposes of this Act;

(ii) the business activity or premises or part is treated as both a reportable facility and a taxable facility for the purposes of this Act; and

(iii) the monitoring plan submitted under that Act is treated as if it were a monitoring plan submitted under this Act.

(2) Where —

(a) the threshold GHG emissions from any business activity or premises, or part of a business activity or premises, under the operation control of a corporation attained 2,000 tCO₂e in 2017; and

(b) as on 31 December 2018 —

- (i) the corporation continues to have operational control over the business activity, premises or part; and
- (ii) the corporation is a registered corporation under the Energy Conservation Act,

5 then, as from and including 1 January 2019 —

- (A) the corporation is treated as a registered person for the purposes of this Act; and
- (B) the business activity or premises or part is treated as a reportable facility for the purposes of this Act.

10 (3) []

Consequential amendments to Energy Conservation Act

86. The Energy Conservation Act (Cap. 92C, 2014 Rev Ed.) is amended —

- (a) by deleting section 26C;
- 15 (b) by inserting the word “and” at the end of paragraph (a) of section 27(1);
- (c) by deleting the words “; and” at the end of paragraph (b) of section 27(1) and substituting a comma;
- (d) by deleting paragraph (c) of section 27(1);
- 20 (e) by deleting section 27(2) and (3);
- (f) by deleting the words “subsection (1), (2) or (3)” in section 27(4) and substituting the words “subsection (1)”;
- (g) by deleting the section heading of section 27 and substituting the following section heading:
- 25 **“Periodic reporting of energy use and production by registered corporations”;**
- (h) by deleting “26C,” in section 31B(4);
- (i) by deleting “26C(6),” in section 32(1);
- (j) by deleting the words “(including a report under
- 30 section 26C(5)(b))” in section 78(2)(b), (c), (d), (f) and (g);

(k) by deleting the word “emissions,” in section 78(2)(e) and (2A)(b); and

(l) by deleting the words “(including an independent third party under section 26C(5)(a))” in section 78(2)(i).

5

FIRST SCHEDULE

Section xx

PART 1

GREENHOUSE GASES

1. Carbon dioxide.
- 10 2. Methane.
3. Nitrous oxide.
4. Sulphur hexafluoride.
5. Nitrogen trifluoride.
6. Hydrofluorocarbon of a kind prescribed.
- 15 7. Perfluorocarbon of a kind prescribed.

PART 2

EMISSIONS THRESHOLDS

1. The first emissions threshold is 2,000 tCO₂e.
2. The second emissions threshold is 25,000 tCO₂e.

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PART 3

EXCLUSIONS

Division 1 — Excluded greenhouse gases

1. Nitrogen trifluoride.

Division 2 — Excluded sources

- 25 1. Use of hydrofluorocarbon of a kind prescribed and perfluorocarbon for a kind prescribed in fire protection equipment.
2. Use of lubricants.

3. Use of sulphur hexafluoride in electrical equipment.
4. Use of carbon dioxide for fire extinguishers.
5. Use of carbon dioxide for purging.
6. Fugitive emissions (excluding flaring and venting).

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SECOND SCHEDULE

Section xx

PART 1

GLOBAL WARMING POTENTIAL

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Section xx

PART 2

CARBON TAX RATE

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Section xx

PART 3

CARBON PRICE

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Section xx

THIRD SCHEDULE

PERSONS TO WHOM INFORMATION MAY BE DISCLOSED

1. The Minister charged with the responsibility for the environment and water resources.

2. Any member, officer or employee of the Agency.
3. The Energy Market Authority of Singapore established under the Energy Market Authority of Singapore Act (Cap. 92B), and any officer or employee of that Authority authorised by the Chief Executive of that Authority for the purposes of section 72.
4. The Economic Development Board established under the Economic Development Board Act (Cap. 85), and any officer or employee of that Board authorised by the chief executive officer of that Board for the purposes of section 72.
5. The Public Utilities Board continued under section 3 of the Public Utilities Act (Cap. 261), and any officer or employee of that Board authorised by the Chief Executive of that Board for the purposes of section 72.

FOURTH SCHEDULE

Section xx

MATTERS FOR OR IN RESPECT OF WHICH REGULATIONS MAY BE MADE

1. In relation to Part 1 —
 - (a) the circumstances in which or the criteria by which any activity or series of activities (including ancillary activities) will form part of a single undertaking or enterprise;
 - (b) the activities which are attributable to any particular industry sector; and
 - (c) the circumstances in which one person is related to another person.
2. In relation to Part 4 —
 - (a) the form of any application, report, plan or other document mentioned in this Act;
 - (b) the preparation of any application, report, plan or other document mentioned in this Act, including the person that should prepare the same and any criteria that the person must satisfy;
 - (c) the information and documents to be included in or to accompany any application, report, plan or other document mentioned in this Act;
 - (d) without affecting paragraph (c), in relation to any report or plan mentioned in this Act, the methods, or criteria for the methods, by which the amounts of emissions, reductions, removals, offsets, energy production, energy consumption or any other matters are to be measured or determined, including any one or more of the following:

- (i) conditions relating to the use of different methods or criteria;
 - (ii) rating systems for those methods;
 - (iii) the particular rating given to each of those methods;
- 5 (e) the period within which any application, report, plan or other document mentioned in this Act is to be submitted (including at prescribed intervals);
- (f) the manner in which any application, report, plan or other document mentioned in this Act is to be submitted, including the person that should submit the same and any criteria that the person must satisfy;
- 10 (g) the criteria which any person (including an independent third party under section 16) carrying out any assessment required under this Act must satisfy; and
- (h) the appointment of any person (called in this paragraph the manager) to assist a person in complying with the obligations of the person under this Act, including —
- 15 (i) the appointment, training and qualification of the manager;
- (ii) the functions and duties of the manager; and
- (iii) the powers of the energy manager, being necessary powers for the discharge of the manager's functions and duties.
- 20 3. In relation to Part 6 —
- (a) the form of, and the manner of lodging, notices of appeals, the procedure to be adopted by and proceedings of the Appeal Panel and Appeal Panel Committee (including in the absence of members); and
- 25 (b) the conduct of hearings of appeals (including the place where and time at which appeals may be heard).
4. In relation to an electronic transactions service —
- (a) the provision of the electronic transactions service for any one or more of the following purposes:
- 30 (i) for any person to submit or serve on the Registrar electronically any application, document or information;
- (ii) for the Registrar to serve any notice or other document on any person under this Act;
- (iii) for the Registrar to publish or supply to any person any application, document or information; and
- 35 (iv) for any other prescribed purpose.

- (b) the manner in which and the persons by which the electronic transactions service may be used;
- 5 (c) that any prescribed application, document or information must be submitted to or served on the Registrar only through the electronic transactions service;
- (d) that any prescribed application, document, or information, submitted to a prescribed public authority in the prescribed manner, is treated as having been submitted through the electronic transactions service to the Registrar;
- 10 (e) the circumstances and the manner in which any error or omission in any application, document or information submitted, served, published or supplied through the electronic transactions service may be corrected;
- 15 (f) despite the Evidence Act (Cap. 97), the admissibility of electronic records, and copies and print-outs of such records, of any application, document or information submitted, served, published or supplied through the electronic transactions service, as evidence of the facts contained in the record, copy or print-out; and
- (g) any other matter necessary or incidental to the use, maintenance or management of the electronic transactions service.
- 20 5. Any fees and charges payable for an application under, or for any purpose of, this Act.
6. Any other matter that is necessary, required or permitted to be prescribed to give effect to this Act.

EXPLANATORY STATEMENT

This Bill seeks to []

EXPENDITURE OF PUBLIC MONEY

This Bill will []