

# Greenhouse Gas (GHG) Emissions Measurement and Reporting Guidelines

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## PART 1B: INTRODUCTION TO THE GHG MEASUREMENT AND REPORTING REQUIREMENTS FOR THE TAXABLE FACILITY

**VERSION 4 ISSUED ON 15 DEC 2023 [EFFECTIVE FROM 1 JAN 2024]**

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## **Revision History**

| <b>Version no.</b> | <b>Revision date</b> | <b>Summary of changes</b>   |
|--------------------|----------------------|---|
| 1                  | 29 December 2017     | Initial release on Measurement and Reporting (M&R) requirements supporting the Energy Conservation (Greenhouse Gas Measurement and Reporting) Regulations 2017.   |
| 2                  | 15 January 2020      | <p>Amendments to update the Measurement and Reporting (M&amp;R) requirements supporting the Carbon Pricing Act 2018.</p> <p>This document has 2 parts – part 1A for reportable facilities and 1B for taxable facilities. The content from section 1 until section 2.2 is the same for both 1A and 1B.</p> |
| 3                  | 29 March 2021        | Amendments to align with Carbon Pricing Act 2018 (Amendment of Second Schedule) Order 2021.   |
| 4                  | 15 Dec 2023          | Amendments to align with Carbon Pricing (Amendment) Act, which will come into operation on 1 Jan 2024.  |

# 1. Introduction to the Guidelines

## 1.1 Purpose

This document is aligned with and supports the Carbon Pricing (Measurement, Reporting and Verification) Regulations 2018 under the Carbon Pricing Act (CPA).

This document is part of a series of Measurement and Reporting (M&R) guidelines and templates developed by the National Environment Agency (NEA):

- i) **Part I: Introduction to the GHG Measurement and Reporting Requirements**
- ii) Part II: Monitoring Plan
- iii) Part III: Emissions Report

This series of guidelines aim to provide guidance on:

- i) the implementation of the Measurement and Reporting (M&R) requirements;
- ii) compliance requirements relating to the measurement and reporting of greenhouse gas (GHG) emissions; and
- iii) the preparation of the Monitoring Plan and the Emissions Report.

This series of guidelines should be read in conjunction with the Greenhouse Gas (GHG) Verification and Accreditation (V&A) guidelines and templates, the Carbon Pricing (Measurement, Reporting and Verification) Regulations 2018 (i.e. “MRV Regulations”) and the Carbon Pricing (Registration and General Matters) Regulations 2018.

## 2. Overview of the Carbon Pricing Act and the GHG Measurement and Reporting (M&R) Requirements

### 2.1 Introduction

The Carbon Pricing Act (CPA) came into force on 1 Jan 2019. The Act gives effect to the carbon tax and also incorporates the greenhouse gas (GHG) measurement and reporting (M&R) requirements for industrial facilities which were previously<sup>1</sup> under the Energy Conservation Act.

Firstly, the Act applies to business facilities<sup>2</sup> in the industry sectors of:

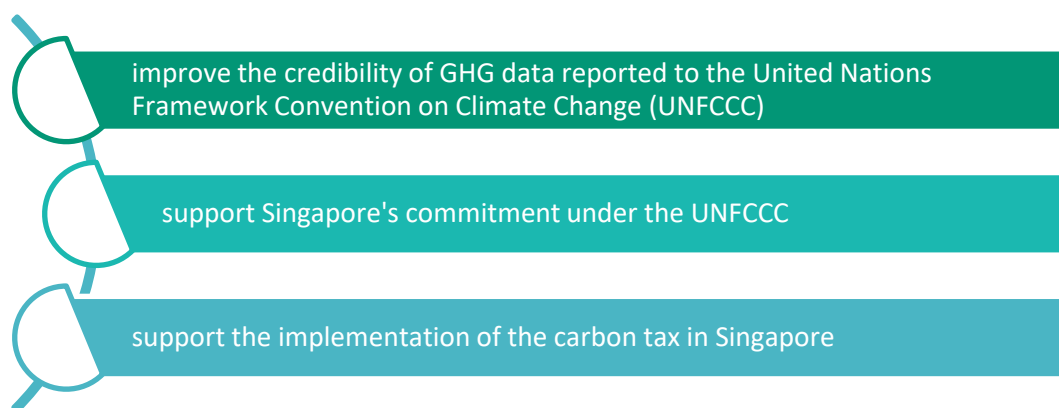
- i) manufacturing and manufacturing-related services;
- ii) supply of electricity, gas, steam, compressed air and chilled water for air-conditioning; and
- iii) water supply and sewage and waste management.

Secondly, the Act defines a business facility as a single site at which any business activity is carried out, including series of activities carried out at more than one parcel of land, where:

- i) parcels of land that are contiguous, adjacent, adjoining or separately by any road or pathway, or drain or waterway; or
- ii) there is dependency between the activities carried on the parcels of land.

Lastly, a person (i.e. corporation) is said to have operational control over a business facility if the person has the authority to introduce or implement operating policies, health and safety policies or environmental policies. If more than one corporation satisfies the former at any one time, the corporation that has the greatest authority to introduce or implement the policies is taken for the purposes of the Act, to have operational control over the business facility.

The M&R requirements aim to improve the accuracy and rigour of GHG emissions data, in order to:



<sup>1</sup> GHG reporting under the ambit of the ECA ceased after the submission of the Energy Use Report by 30 Jun 2019. From the 2020 reports (for year 2019), all GHG reporting for ECA-registered industrial facilities (that emits  $\geq 2,000\text{tCO}_2\text{e}$ ) will come under the CPA. Please refer to Section 80(3) of the CPA.

<sup>2</sup> Refer to Section 3 of the Carbon Pricing (Registration and General Matters) Regulations 2018 for the full elaboration of the prescribed industry sectors.

Prior to the introduction of the MRV Regulations, GHG data was gathered through the Energy Use Reports mandated under the Energy Conservation (Energy Management Practices) Regulations of the Energy Conservation Act. Additional M&R Requirements were later introduced under the Energy Conservation (Greenhouse Gas Measurement and Reporting) Regulations 2017, which now all reside in the MRV Regulations under the CPA.

The level of granularity of data to be measured and reported by each facility remains unchanged under the MRV Regulations. Table 1 highlights the key changes in the M&R requirements under the MRV Regulations vis-à-vis the Energy Conservation (Energy Management Practices) Regulations<sup>3</sup>.

**Table 1: Key changes in M&R requirements under the Carbon Pricing Act and the Energy Conservation Act**

| <b>Requirements</b>   | <b>Energy Conservation<br/>(Energy Management<br/>Practices) Regulations</b> | <b>Carbon Pricing<br/>(Measurement, Reporting<br/>and Verification)<br/>Regulations</b> |
|---|--|---|
| Report data at system / process level for fuel combustion activities  | Yes<br>(requirements unchanged)  |   |
| Report data at system / process level for non-fuel combustion activities (i.e. industrial processes and product use (IPPU)) | Yes<br>(requirements unchanged)  |   |
| Compute GHG emissions for both fuel combustion and IPPU activities  | Partial<br>(for IPPU)  | Yes<br>(for both fuel combustion and IPPU)  |
| Implement quality management procedures, i.e. Quality Control / Quality Assurance (QC/QA) procedures                        | No   | Yes   |
| Submit documentation / justification on quantification of GHG emissions and QC/QA procedures                                | No   | Yes   |

<sup>3</sup> Prior to the implementation of the MRV Regulations, registered corporations under the ECA have been reporting (i) energy, and (ii) non-energy data related to GHG emissions under the Energy Conservation (Energy Management Practices) Regulations.

## 2.2 Eligibility, emissions thresholds and coverage



A facility will be subject to the M&R requirements when its total direct GHG emissions (Scope 1<sup>4</sup>) attains the first emissions threshold of **2,000 tonnes of carbon dioxide equivalent (CO<sub>2</sub>e) in any calendar year** ('trigger year')<sup>5</sup>.

There are two emissions threshold under the CPA, bearing different compliance obligations. This is summarised in Figure 1 below.

- i) Any facility that attains the first emissions threshold, but not the second threshold (i.e. emits between  $\geq 2,000$  tCO<sub>2</sub>e and  $< 25,000$  tCO<sub>2</sub>e in any calendar year (tCO<sub>2</sub>e/year) is to be registered as a reportable facility.
- ii) Any facility that attains the second emissions threshold (i.e. emits  $\geq 25,000$  tCO<sub>2</sub>e in any calendar year (tCO<sub>2</sub>e/year) is to be registered as a taxable facility.

Any facility that attains the first or second emissions threshold is to register under the CPA by 30 June of the year immediately following the trigger year through the Emissions Data Monitoring and Analysis (EDMA) System available at <https://www.edma.gov.sg/>. For example, if the facility attains the first (but not the second) emissions threshold in 2020, the facility will have to register for the CPA as a reportable facility by 30 June 2021.

Figure 1: Emissions threshold under the Carbon Pricing Act

| First emissions threshold - Facility emits between $\geq 2,000$ and $< 25,000$ tCO <sub>2</sub> e in any calendar year (tCO <sub>2</sub> e/year) | Second emissions threshold - Facility emits $\geq 25,000$ tCO <sub>2</sub> e in any calendar year (tCO <sub>2</sub> e/year) |
|--|---|
|   |   |
| <input type="checkbox"/> Register as a <b>reportable facility</b>  | <input type="checkbox"/> Register as a <b>taxable facility</b>  |
| <input type="checkbox"/> Submit an annual Emissions Report   | <input type="checkbox"/> Submit a Monitoring Plan   |
| <input type="checkbox"/> No carbon tax liability   | <input type="checkbox"/> Submit an annual third-party verified Emissions Report   |
|  | <input type="checkbox"/> Liable for the carbon tax for the verified reckonable emissions in the Emissions Report            |

The types of processes or activities resulting in GHG emissions are broadly categorised into (i) fuel combustion (i.e. energy use) and (ii) industrial processes and product use (IPPU)<sup>6</sup> (i.e. non-energy use). GHG emissions directly released into the atmosphere from both fuel combustion and IPPU activities

<sup>4</sup> Three scopes of reporting are defined by the GHG Protocol (<http://www.ghgprotocol.org/corporate-standard>), direct emissions as Scope 1, indirect emissions related to production of energy commodities used (e.g. electricity) as Scope 2 and other indirect emissions as Scope 3.

<sup>5</sup> The calendar year during which direct GHG emissions first attain the first or second emissions threshold is defined as the 'trigger year' in the MRV Regulations.

<sup>6</sup> 2006 IPCC Guidelines for National Greenhouse Gas Inventories, Volume 3 Industrial Processes and Product Use: <http://www.ipcc-nggip.iges.or.jp/public/2006gl/vol3.html>

within the facility boundary and under operational control of the Corporation, are to be measured and reported in accordance with the M&R requirements.

The GHGs<sup>7</sup> covered by the CPA are:

- i) Carbon dioxide (CO<sub>2</sub>);
- ii) Methane (CH<sub>4</sub>);
- iii) Nitrous oxide (N<sub>2</sub>O);
- iv) Sulphur hexafluoride (SF<sub>6</sub>);
- v) Nitrogen trifluoride (NF<sub>3</sub>);
- vi) Hydrofluorocarbons (HFCs); and
- vii) Perfluorocarbons (PFCs).

The GHG emissions are further classified as reckonable and non-reckonable under the CPA. The emissions coverage for the CPA, and details on the types of GHGs that are reckonable and non-reckonable, are summarised in Table 2<sup>8</sup>.

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<sup>7</sup> Refer to the First Schedule of the CPA for the Global Warming Potential (GWP) values and the full list of HFCs and PFCs.

<sup>8</sup> Refer to Part 2 of the Second Schedule of the CPA.



Table 2: Emissions covered under the Carbon Pricing Act

| Covered under the Carbon Pricing Act  |   | Emissions excluded from the Carbon Pricing Act   |
|---|---|--|
| Reckonable emissions  | Non-reckonable emissions  |  |
| <p>All direct emissions of CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, SF<sub>6</sub>, NF<sub>3</sub>, HFCs and PFCs, from:</p> <ul style="list-style-type: none"> <li>Fuel combustion</li> <li>Industrial processes and product use (IPPU),</li> </ul> <p>excluding emissions defined as non-reckonable.</p> <p><u>Note:</u><br/>Reckonable emissions also include:</p> <ul style="list-style-type: none"> <li>CH<sub>4</sub> and N<sub>2</sub>O emissions from combustion of biofuels or biomass.</li> <li>CO<sub>2</sub>, CH<sub>4</sub> and N<sub>2</sub>O emissions from combustion of diesel with sulphur content of more than 10ppm</li> </ul> | <ul style="list-style-type: none"> <li>SF<sub>6</sub> emitted in the course of manufacturing, installing, using or disposing of any electrical equipment</li> <li>CO<sub>2</sub> emissions used and emitted in the course of <ul style="list-style-type: none"> <li>purging,</li> <li>blasting,</li> <li>using any lubricant or paraffin wax,</li> <li>combustion of any of the following: <ul style="list-style-type: none"> <li>biodiesels</li> <li>biogasoline</li> <li>charcoal</li> <li>landfill gas</li> <li>sludge gas</li> <li>sulphite lyes (black liquor)</li> <li>wood or wood waste</li> <li>other biogas</li> <li>other liquid biofuel</li> <li>other primary solid biomass</li> </ul> </li> </ul> </li> <li>HFCs and PFCs emitted in the course of using any refrigeration and air-conditioning equipment for non-manufacturing purposes</li> <li>HFCs and PFCs listed in Table 2.1</li> <li>Any GHG emitted in the course of <ul style="list-style-type: none"> <li>using any fire protection equipment,</li> <li>using any fuel on which excise duty is payable, or which is exempt from the payment of excise duty, under the Customs Act (Cap. 70), and</li> <li>emitted as a fugitive emission (excluding flaring and venting).</li> </ul> </li> </ul> | <ul style="list-style-type: none"> <li>Indirect emissions (Scope 2 and Scope 3) e.g. from electricity consumption</li> <li>Emissions from land-based activities (as defined by the UNFCCC)</li> <li>Transport emissions</li> </ul> |

Table 2.1: HFCs and PFCs newly added under the Carbon Pricing (Amendment) Act

| HFCs   | PFCs   |
|--|--|
| (a) HFC-227ca ( $\text{CF}_3\text{CF}_2\text{CHF}_2$ )   | (a) PFC-c216 ( $\text{c-C}_3\text{F}_6$ )                                |
| (b) HFC-245cb ( $\text{CF}_3\text{CF}_2\text{CH}_3$ )  | (b) Perfluorocyclopentene ( $\text{c-C}_5\text{F}_8$ )                   |
| (c) HFC-245ea ( $\text{CHF}_2\text{CHFCHF}_2$ )  | (c) PFC-61-16 ( $\text{n-C}_7\text{F}_{16}$ )                            |
| (d) HFC-245eb ( $\text{CH}_2\text{FCHFCF}_3$ )   | (d) PFC-71-18 ( $\text{C}_8\text{F}_{18}$ )                              |
| (e) HFC-263fb ( $\text{CH}_3\text{CH}_2\text{CF}_3$ )  | (e) PFC-91-18 ( $\text{C}_{10}\text{F}_{18}$ )                           |
| (f) HFC-272ca ( $\text{CH}_3\text{CF}_2\text{CH}_3$ )  | (f) Perfluorodecalin (cis) ( $\text{Z-C}_{10}\text{F}_{18}$ )            |
| (g) HFC-329p ( $\text{CHF}_2\text{CF}_2\text{CF}_2\text{CF}_3$ )   | (g) Perfluorodecalin (trans) ( $\text{E-C}_{10}\text{F}_{18}$ )          |
| (h) HFC-1132a ( $\text{CH}_2=\text{CF}_2$ )  | (h) PFC-1114 ( $\text{CF}_2=\text{CF}_2$ )                               |
| (i) HFC-1141 ( $\text{CH}_2=\text{CHF}$ )  | (i) PFC-1216 ( $\text{CF}_3\text{CF}=\text{CF}_2$ )                      |
| (j) (Z)-HFC-1225ye ( $\text{CF}_3\text{CF}=\text{CHF}(\text{Z})$ )   | (j) Perfluorobuta-1,3-diene ( $\text{CF}_2=\text{CFCF}=\text{CF}_2$ )    |
| (k) (E)-HFC-1225ye ( $\text{CF}_3\text{CF}=\text{CHF}(\text{E})$ )   | (k) Perfluorobut-1-ene ( $\text{CF}_3\text{CF}_2\text{CF}=\text{CF}_2$ ) |
| (l) (Z)-HFC-1234ze ( $\text{CF}_3\text{CH}=\text{CHF}(\text{Z})$ )   | (l) Perfluorobut-2-ene ( $\text{CF}_3\text{CF}=\text{CFCF}_3$ )          |
| (m) HFC-1234yf ( $\text{CF}_3\text{CF}=\text{CH}_2$ )  |  |
| (n) (E)-HFC-1234ze (trans- $\text{CF}_3\text{CH}=\text{CHF}$ )   |  |
| (o) (Z)-HFC-1336 ( $\text{CF}_3\text{CH}=\text{CHCF}_3(\text{Z})$ )  |  |
| (p) HFC-1243zf ( $\text{CF}_3\text{CH}=\text{CH}_2$ )  |  |
| (q) HFC-1345zfc ( $\text{C}_2\text{F}_5\text{CH}=\text{CH}_2$ )  |  |
| (r) 3,3,4,4,5,5,6,6,6-Nonafluorohex-1-ene ( $\text{C}_4\text{F}_9\text{CH}=\text{CH}_2$ )                            |  |
| (s) 3,3,4,4,5,5,6,6,7,7,8,8,8-Tridecafluorooct-1-ene ( $\text{C}_6\text{F}_{13}\text{CH}=\text{CH}_2$ )              |  |
| (t) 3,3,4,4,5,5,6,6,7,7,8,8,9,9,10,10,10-Heptadecafluorodec-1-ene ( $\text{C}_8\text{F}_{17}\text{CH}=\text{CH}_2$ ) |  |

In ascertaining whether a facility attains the first and second emissions threshold, the Corporation shall only consider the reckonable emissions i.e. only reckonable emissions contribute towards meeting the emissions threshold for the purpose of registration under the CPA. The other key differences between the implications of the reckonable and non-reckonable emissions are summarised in Table 3.

Table 3: Difference between reckonable and non-reckonable emissions

| Implications  | Reckonable emissions | Non-reckonable emissions |
|---|----------------------|--------------------------|
| Contribute towards meeting the first or second emissions threshold? | Yes                  | No                       |
| Documented in the Monitoring Plan?                                  | Yes                  | Yes                      |
| Reported in Emissions Report?                                       | Yes                  | Yes                      |
| Subject to third-party verification?                                | Yes                  | No                       |
| Liable <sup>9</sup> for the carbon tax?                             | Yes                  | No                       |

## 2.3 Obligations when there is a transfer of operational control over a taxable facility

A Corporation takes over the operational control of a registered/registrable taxable facility shall comply with the following requirements: -

- A) For registered taxable facility, the Corporation shall register the facility no later than 30 days after the transfer
- B) For registrable taxable facility<sup>10</sup>, the Corporation shall register the facility no later than the later of the following:-
  - 30 June of the year of the transfer
  - 30 days after the date of transfer

Please refer to the **Annex** for illustrations on the registration, reporting and carbon tax obligations when there is a change in operational control of a taxable facility.

<sup>9</sup> If verified reckonable emissions for the taxable facility falls below the second threshold for that reporting period, they will not be required to pay the carbon tax.

<sup>10</sup> Registrable taxable facility refers to any facility that has attained the second emission threshold ( $\geq 25$  kt CO<sub>2</sub>e) in the year immediately before the year of transfer and has not registered as a taxable facility.

## 2.4 Deregistration from the Carbon Pricing Act

A taxable facility subject to the MRV Regulations will cease to be a taxable facility under the following circumstances and can apply to deregister from the CPA:

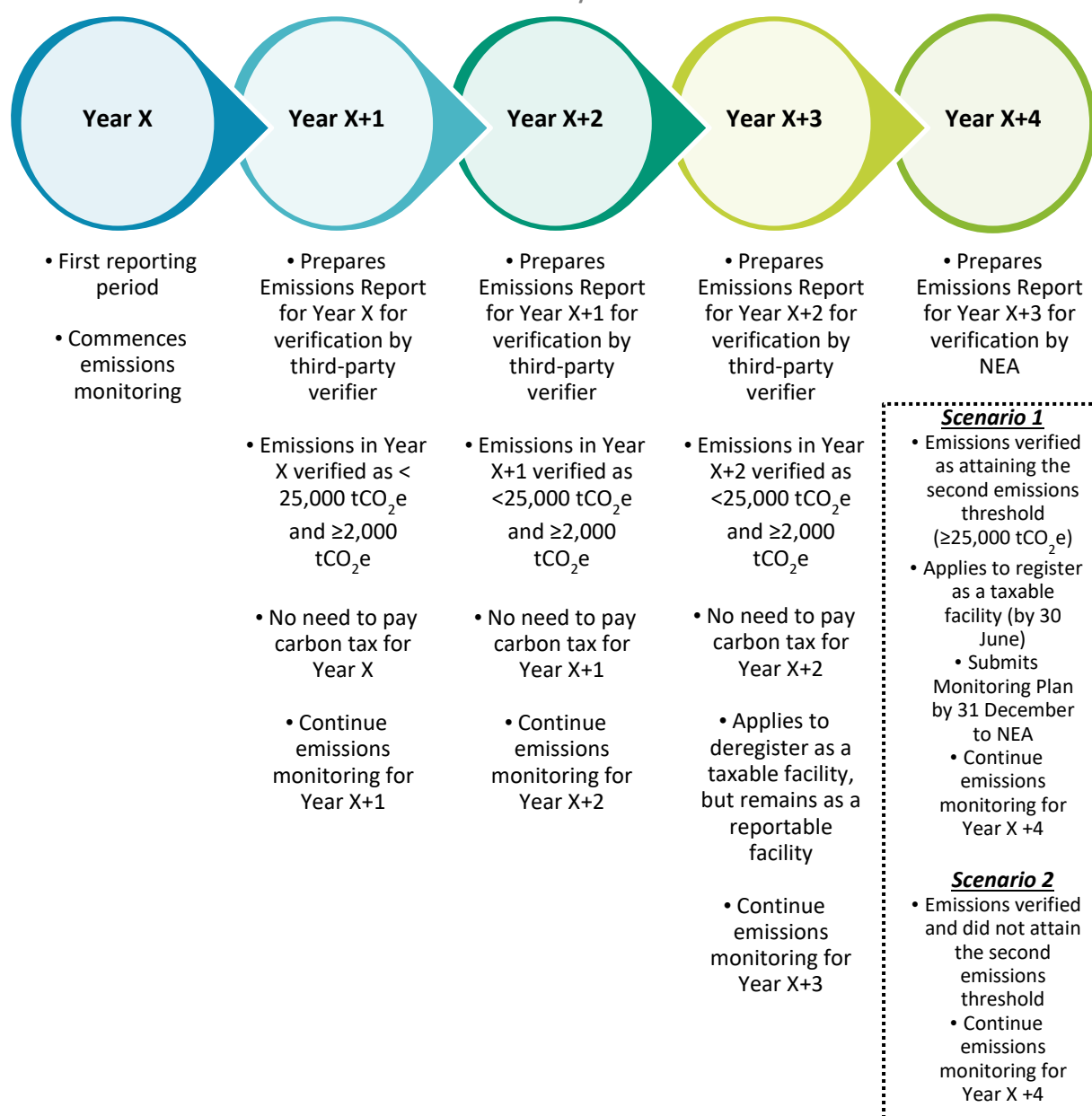
- i) The Corporation ceases to have operational control over the facility; or
- ii) The Corporation has operational control over the business facility but has ceased to operate the business facility and has no intention of resuming its business activity within the next 36 months after such cessation; or
- iii) Reckonable GHG emissions did not attain the second emissions threshold for 3 consecutive years<sup>11</sup> (see Figure 2); or
- iv) Subject to NEA's approval, the facility has carried out modifications (including by way of additions and removals to any work process such that the facility did not attain the second emissions threshold for 1 year and has demonstrated that it is unlikely to attain the second emissions threshold for the subsequent 2 consecutive years.

Do note that even if a taxable facility ceases to be a taxable facility, the facility will still have to fulfil its obligations as a reportable facility if it attains the first emissions threshold. Refer to Figure 1 for the different obligations as a taxable facility and a reportable facility.

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<sup>11</sup> If emissions did not fall below 2,000 tCO<sub>2</sub>e, the facility is still registered as a reportable facility.

Figure 2: Scenario where a taxable facility's emissions did not attain the second emissions threshold for three consecutive years



## 2.5 Submission of Monitoring Plan and Emissions Report

Under the MRV Regulations, the Corporation will be required to submit the following for NEA's approval for each taxable facility:

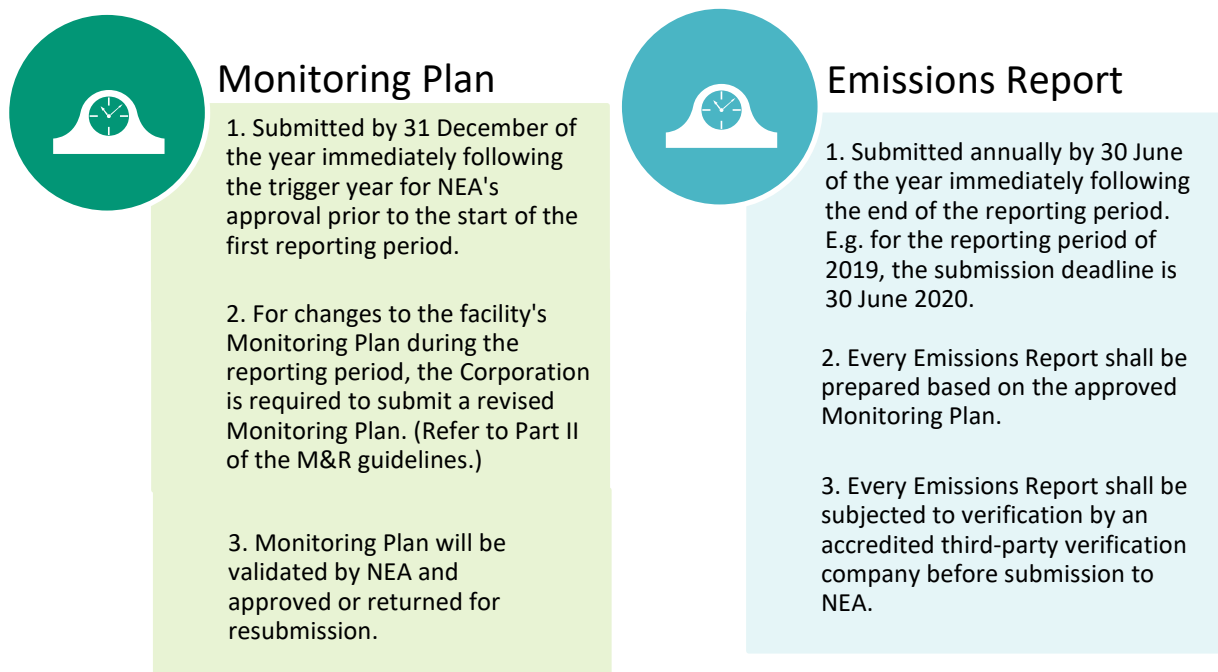
- i) Monitoring Plan: The Corporation is required to prepare, submit and maintain a Monitoring Plan for each taxable facility.
  - a. The Monitoring Plan is a document that identifies and describes the facility's GHG emission sources and streams, emissions quantification methods and quality management procedures.
  - b. The Monitoring Plan shall be submitted by 31 December of the year immediately following the trigger year.
  - c. The Monitoring Plan submission includes the Monitoring Plan Template and the relevant supporting documents. The Monitoring Plan will need to be submitted and approved by NEA before the facility commences emissions monitoring as a taxable facility.
  - d. The Corporation shall ensure that the Monitoring Plan remain current and up-to-date. Changes in the facility's GHG emission sources and streams, emissions quantification methods, quality management procedures or assessment are to be reflected in the refreshed Monitoring Plan. Therefore, if there is no change, the version of the Monitoring Plan that has been approved by NEA will apply henceforth to future reporting periods.
- ii) Emissions Report: The Corporation is required to compile and submit an Emissions Report for every facility, for each reporting period<sup>12</sup>.
  - a. The Emissions Report for each reporting period shall contain information on the facility's activity data and conversion factors, computation for each direct GHG emissions, and the total GHG emissions.
  - b. The Emissions Report shall be submitted by 30 June of the year immediately following the end of each reporting period.
  - c. The Emissions Report shall be prepared based on the approved Monitoring Plan, and submitted using the Emissions Report User-Interface (UI) provided by NEA in the EDMA system. This Emissions Report UI builds on the forms and templates used for energy use reporting and IPPU emissions reporting under the ECA prior to the implementation of the MRV Regulations.
  - d. The Emissions Report shall be substantiated with supporting documents.
  - e. The Emissions Report shall be verified by an accredited third-party verification company<sup>13</sup> before it is submitted to NEA.

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<sup>12</sup> The reporting period is the whole of the year (or part of) in which the facility is registered as a taxable or reportable facility under the CPA.

<sup>13</sup> Referred to as "accredited external auditor" in the Carbon Pricing Act and the Carbon Pricing (Measurement, Reporting and Verification) Regulations 2018.

Figure 3: Submission requirements for the Monitoring Plan and Emissions Report for taxable facilities



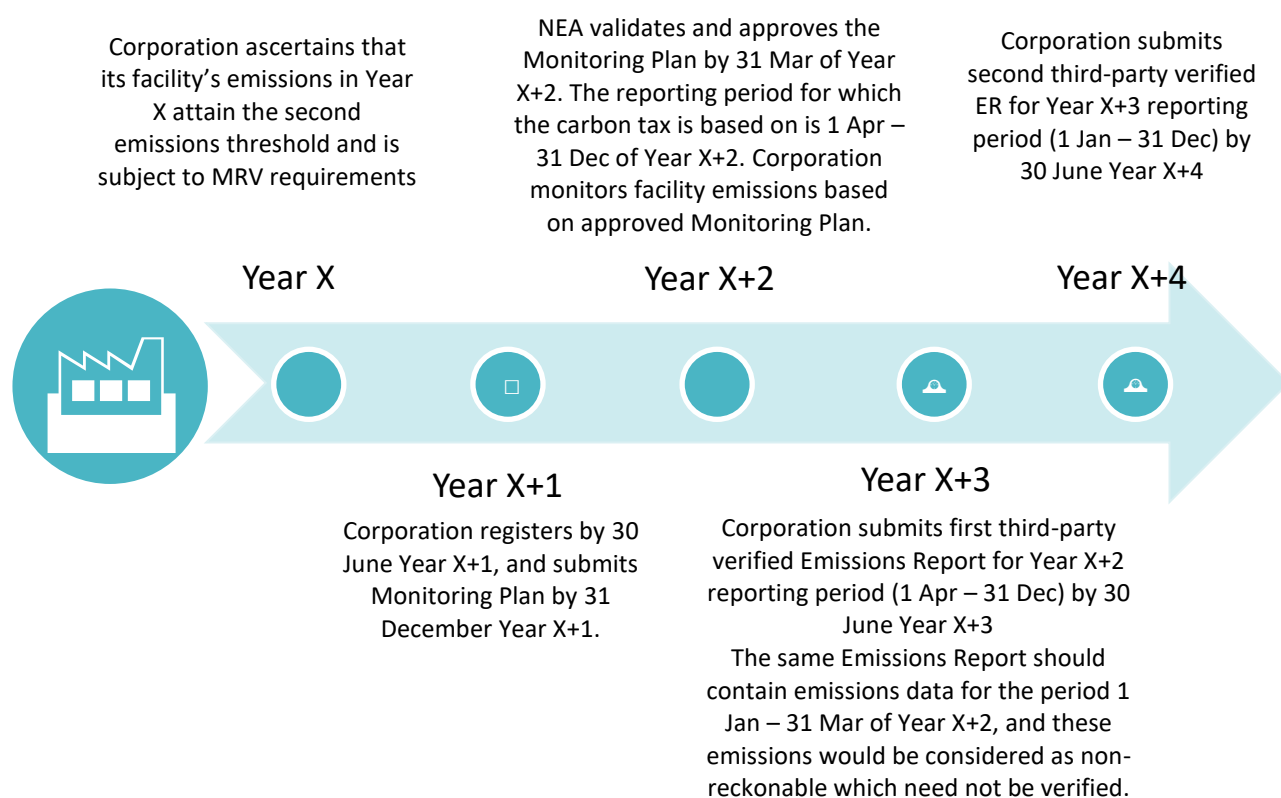
In summary, the timelines for facility registration and the Monitoring Plan and Emissions Report submissions are illustrated below.

Referring to Figure 4, do note the following important point relating to year X+2:

- a. The first reporting period, in the year X+2, is not a full calendar year. The reporting period for which the carbon tax would be based on will be 1 Apr-31 Dec of Year X+2.
- b. Nevertheless, the Emissions Report for Year X+2 should still contain emissions for the period 1 Jan – 31 Mar. The measurement and reporting of emissions for the period 1 Jan – 31 Mar need not be based on the Monitoring Plan, is not subject to third-party verification, and there is no carbon tax liability.

It is an offence under the MRV Regulations if the Corporation (i) fails to submit the Monitoring Plan or Emissions Report, (ii) fails to resubmit the Monitoring Plan or Emissions Report when directed, or (iii) submits false or misleading information in the Monitoring Plan or Emissions Report.

Figure 4: Submission and registration timeline for taxable facility



## 2.6 Responsibilities and required qualifications/experience of GHG Manager

The Corporation shall appoint at least one GHG Manager for each taxable facility to be responsible for preparing and submitting the Monitoring Plan and Emissions Report. In the event where the Corporation has multiple reportable facilities, the same GHG Manager could be appointed to be in charge of multiple facilities.

The appointment of external service providers to assist the GHG Manager(s) in the preparation of the Monitoring Plan and Emissions Report is allowed, but service providers shall not be appointed as the GHG Manager. The job titles and roles of other personnel involved in the M&R process will need to be detailed in the Monitoring Plan (refer to Part II of the M&R guidelines).

The duties and responsibilities of a GHG Manager include, but are not limited to, the list below:

- i) Be responsible for data collation, preparation and analysis of the Monitoring Plan and Emissions Report;
- ii) Assess applicability of the Monitoring Plan and data collection for the requisite parameters that contribute to GHG emissions;
- iii) Document measurement approaches;
- iv) Monitor GHG emission sources and their operating parameters on a regular basis;



- v) Measure and report GHG emissions;
- vi) Submit the Monitoring Plan and Emissions Report in accordance with the MRV Regulations; and
- vii) Ensure the Monitoring Plan and Emissions Report are, to the best of the knowledge of the GHG manager, complete and accurate.

Each GHG Manager must have at least one of the following qualifications or experience:

- i) Singapore Certified Energy Manager (certified by the Institution of Engineers, Singapore); or
- ii) At least three years' experience in any of the following fields; or
  - a. Energy management;
  - b. Energy auditing;
  - c. GHG emissions computation;
  - d. GHG accounting;
  - e. Any standard of ISO 14064; or
  - f. Any standard of ISO 50001.
- iii) At least three years' experience in the operational processes and activities of the facility.

The Corporation is to justify and provide evidence to NEA, within 30 days after appointing the GHG Manager, that the GHG Manager has the required qualifications or experience to properly carry out the duties of a GHG Manager.

In the event where the only GHG Manager is no longer appointed as a GHG Manager, the Corporation is required to appoint a replacement GHG manager within 3 months.

Some recommended training are available from the GHG Management Institute<sup>14</sup>, including:

- i) 201 Basics of Organisational GHG Accounting; and
- ii) Document measurement approaches.

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<sup>14</sup> Please refer to the GHG Management Institute's website <http://ghginstitute.org/courses/> for more information on training courses.

## **2.7 Appointment of Designated Representative**

The Corporation shall appoint at least one Designated Representative to be responsible for managing the credit registry account. The Designated Representative cannot be the same person appointed as the GHG Manager mentioned above.

There are no specified qualifications required for the appointment of Designated Representative.

The overall role of the Designated Representative (DR) is to oversee the Corporation's credit registry account. The duties and responsibilities of the DR include, but are not limited to, the list below:

- i) Submit GIRO application(s) to set up the EDMA credit registry account(s) for each facility of the Corporation;
- ii) Timely purchase of carbon credits according to the desired GIRO deduction date (the list of GIRO deduction dates for the year is available on the EDMA System);
- iii) Ensure sufficient funds in the bank account for the GIRO deduction to take place, for the purchase of carbon credits and other carbon tax related payments;
- iv) Timely surrender of carbon credits (by the later of 30 September of the year immediately following the reporting period; or 30 days after the date of service of the Notice of Assessment);
- v) Submit any application to transfer carbon credits from the registry account of a taxable facility to the registry account of another taxable facility under the same Corporation;
- vi) Manage the registry account in the EDMA system in relation to matters pertaining to the surrender of an eligible international carbon credit, including —
  - (i) any application for the Agency's acceptance of an international carbon credit as an eligible international carbon credit; and
  - (ii) any submission of documents and information for the purposes of the surrender of an eligible international carbon credit.

## ANNEX

### Illustration of registration, reporting and carbon tax obligations when there is a change in operational control of a taxable facility

Scenario 1: X transfers operational control of its **taxable facility** to Y in third quarter of 2025.

- X is a registered person with 1 taxable facility, which has an approved monitoring plan.
- Y is not registered under CPA prior to the acquisition.

| Year | Y (New Owner)  | X (Previous Owner)  |
|------|--|---|
| 2025 | <p><b>Registration Obligation</b></p> <p>Y must register the acquired business facility as a taxable facility of Y, within 30 days after the date of transfer in operational control.</p> <p><b>Note:</b><br/>Y must i) monitor the facility's emissions using X's approved MP from the date of transfer, and ii) submit any changes to the MP within 30 days from the registration deadline.</p> <p>Y is advised to learn the details of MP from X so as to facilitate the emissions monitoring.</p>  | <p><b>Reporting Obligation</b></p> <p>X must submit ER for 2024, by 30 June 2025.</p> <p><b>Carbon Tax Obligation</b></p> <p>X must fulfil its carbon tax liability for year 2024 for the existing taxable facility by 30 September 2025.</p> <p><b>Other Obligations</b></p> <p>X must inform NEA at least 45 days before the change of operational control takes place.</p>   |
| 2026 | <p><b>Reporting Obligation</b></p> <p>Y must submit a verified ER for the period from the date of transfer of operational control to 31 Dec 2025, by 30 June 2026.</p> <p>Y may apply as per Section 11(2)(c) to submit a verified ER for 2025 (including emissions under X's operational control). Upon NEA's approval, Y must submit a verified ER for the period of 1 Jan to 31 Dec 2025 by 30 September 2026.</p> <p><b>Carbon Tax Obligation</b></p> <p>Y must fulfil its carbon tax liability for the period for 1 Jan to 31 Dec 2025. Y shall reach commercial arrangement with X to recover carbon tax from X.</p> | <p><b>Reporting Obligation</b></p> <p>X must submit verified ER for the 2025 reporting period (1 January 2025 to the date immediately before the transfer of operational control), by 30 June 2026 (unless Section 11(2)(c) applies<sup>15</sup>)</p> <p><b>Carbon Tax Obligation</b></p> <p>X shall reach commercial arrangement with Y to pay/reimburse Y for the carbon tax liable based on X's verified ER.</p> <p><b>Deregistration</b></p> <p>X can apply to deregister as a registered person after the submission of verified ER or upon NEA's approval under Section 11(2)(c), as per section 9 and 10 of CPA.</p> |

<sup>15</sup> Under Section 11(2)(c) of CP(Amdt) Act, Y may seek NEA's approval to submit a verified ER (including emissions under X's operational control) for the reporting year.

|             |  |     |
|-------------|--|-----|
| <b>2027</b> | <b>Reporting Obligation</b><br><br>Y must submit a verified ER for year 2026, by 30 June 2027.<br><br><b>Carbon Tax Obligation</b><br><br>Y must fulfil its carbon tax liability for year 2026 by 30 September 2027. | NA. |
|-------------|--|-----|

Scenario 2: X transfers operational control of its **newly registered taxable facility** to Y in third quarter of 2025.

- X is a registered person with 1 taxable facility, which is required to submit a monitoring plan by 31 Dec 2025.
- Y is not registered under CPA prior to the acquisition.

| Year        | Y (New Owner)  | X (Previous Owner)   |
|-------------|--|--|
| <b>2025</b> | <b>Registration Obligation</b><br><br>Y must register the acquired business facility as a taxable facility of Y, within 30 days after the date of transfer in operational control.   | <b>Other Obligations</b><br><br>X must inform NEA at least 45 days before the change of operational control takes place<br><br><b>Deregistration</b><br><br>X can apply to deregister as per Section 9 and 10 of CPA |
| <b>2026</b> | <b>Reporting Obligation</b><br><br>Y must submit a Monitoring Plan within 6 months after the registration deadline (i.e., 30 days after the date of transfer).<br><br>Y must monitor the emissions for the reporting period using the approved Monitoring Plan |  |
| <b>2027</b> | <b>Reporting Obligation</b><br><br>Y must submit a verified ER for 2026, by 30 June 2027.<br><br><b>Carbon Tax Obligation</b><br><br>Y must fulfil its carbon tax liability for year 2026 by 30 September 2027.  |  |

**Scenario 3:** X transfers operational control of a **registrable taxable facility** to Y in first quarter of 2025.

- X has attained the 2<sup>nd</sup> emissions threshold in 2024 and is obliged to register by 30 June 2025. However, the change in operational control take place in first quarter of 2025 before the registration deadline. Hence, X is no longer obligated to do anything under CPA.
- Y is not registered under CPA prior to the acquisition.

| Year | Y (New Owner)   | X (Previous Owner) |
|------|---|--------------------|
| 2025 | <p><b>Registration Obligation</b></p> <p>Y must register the new business facility as a taxable facility of Y by 30 June 2025.</p> <p><b>Reporting Obligation</b></p> <p>Y must prepare and submit a Monitoring Plan by 31 December 2025.</p>                       | NA                 |
| 2026 | <p><b>Reporting Obligation</b></p> <p>Y must revise its Monitoring Plan where applicable, based on NEA's validation and submit the final Monitoring Plan for NEA's approval by March 2026</p> <p><i>Y must commence emissions monitoring from 1 April 2026.</i></p> |                    |
| 2027 | <p><b>Reporting Obligation</b></p> <p>Y must submit a verified ER for the period of 1 April to 31 December 2026, by 30 June 2027</p> <p><b>Carbon Tax Obligation</b></p> <p>Y must fulfil its carbon tax liability for year 2026 by 30 September 2027.</p>          |                    |
| 2028 | <p><b>Reporting Obligation</b></p> <p>Y must submit a verified ER for the period of 1 January to 31 December 2027, by 30 June 2028</p> <p><b>Carbon Tax Obligation</b></p> <p>Y must fulfil its carbon tax liability for year 2027 by 30 September 2028.</p>        |                    |