

## Regulations and other acts

Gouvernement du Québec

### O.C. 1049-2007, 28 November 2007

An Act respecting the Régie de l'énergie  
(R.S.Q., c. R-6.01)

#### Green Fund

##### — Annual duty payable

Regulation respecting the annual duty payable to the Green Fund

WHEREAS, under subparagraph 9 of the first paragraph of section 114 of the Act respecting the Régie de l'énergie (R.S.Q., c. R-6.01), the Régie de l'énergie may make regulations determining the rates, method of calculation and terms of payment of the annual duty on natural gas and fuel payable under Chapter VI.3, the rate of interest on sums due and the penalties exacted for failure to pay;

WHEREAS the Régie de l'énergie made the Regulation respecting the annual duty payable to the Green Fund;

WHEREAS, under section 115 of the Act, the regulations made by the Régie de l'énergie must be submitted to the Government, which may approve them with or without amendments;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), a draft of the Regulation respecting the annual duty payable to the Green Fund was published in Part 2 of the *Gazette officielle du Québec* of 20 June 2007 with a notice that it could be submitted to the Government for approval on the expiry of 45 days following that publication;

WHEREAS comments were received;

WHEREAS it is expedient to approve the Regulation with amendments;

IT IS ORDERED, therefore, on the recommendation of the Minister of Natural Resources and Wildlife:

THAT the Regulation respecting the annual duty payable to the Green Fund, attached to this Order in Council, be approved.

GÉRARD BIBEAU,  
*Clerk of the Conseil exécutif*

#### Regulation respecting the annual duty payable to the Green Fund

An Act respecting the Régie de l'énergie  
(R.S.Q., c. R-6.01, ss. 85.36 and 114, 1st par.,  
subpar. 9 and 4th par.)

**1.** The annual duty payable to the Green Fund by a distributor under Chapter VI.3 of the Act respecting the Régie de l'énergie (R.S.Q., c. R-6.01) is the amount obtained by multiplying the applicable rate by the quantity of carbon dioxide (CO<sub>2</sub>) emissions that is attributable to the distributor.

**2.** The applicable rate, in dollars per tonne of CO<sub>2</sub> emissions, is determined each year by dividing the annual financial investment in the Green Fund by the total quantity of CO<sub>2</sub> emissions as determined under section 4.

**3.** The annual financial investment in the Green Fund is obtained by dividing the overall financial investment set by the Government under section 85.35 of the Act by the number of 12-month periods within the period determined by the Government.

**4.** The quantity of CO<sub>2</sub> emissions attributable to a distributor is the product obtained by multiplying the CO<sub>2</sub> emission coefficients listed in the Schedule by the respective volumes of natural gas, gasoline, diesel fuel, light heating oil, heavy heating oil and propane or by the respective masses of petroleum coke and various varieties of coal that are attributable to the distributor.

The total quantity of CO<sub>2</sub> emissions is the sum of the CO<sub>2</sub> emissions calculated under the first paragraph for all the distributors.

**5.** The fuel sold in Québec is presumed to be intended for consumption in Québec unless shown otherwise by the distributor.

In determining the volumes or masses used to determine the quantity of CO<sub>2</sub> emissions attributable to a distributor, the Régie also takes into account in particular the statements filed by the distributors pursuant to section 85.37 of the Act.

**6.** Any variation the Régie establishes in the volume attributable to a distributor after the annual determination of the applicable rate will be the subject of a notice of payment indicating the amount of the annual duty payable to the Green Fund by the distributor pursuant to section 1. The notice of payment is sent at the latest with the notice of payment for the subsequent period.

**7.** The annual duty payable by a distributor is payable in four equal instalments on 31 December, 31 March, 30 June and 30 September.

**8.** Any balance unpaid on the due date bears interest at the rate determined as provided in section 28 of the Act respecting the Ministère du Revenu (R.S.Q., c. M-31). The interest is capitalized monthly.

In addition to the interest payable, a penalty of 15% is added to any amount owing if the delay exceeds 60 days. In no case may the amount of the penalty exceed 15% of the amount owing.

**9.** The first instalment of the annual duty for the period from 1 October 2007 to 30 September 2008 is payable on 31 December 2007.

**10.** This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

## SCHEDULE

Product	Use	CO <sub>2</sub> emission coefficient
Natural gas	All uses.	1,891 g/m <sup>3</sup>
Gasoline	Reference: gasoline vehicle. Coefficient applicable to all types of gasoline.	2,360 g/l
Diesel fuel	Reference: diesel motor vehicle. Coefficient applicable to all types of diesel fuel.	2,730 g/l
Light heating oil	All uses, including production of electricity using light heating oil. Coefficient applicable to types #0, #1 and #2 heating oil.	2,830 g/l

Product	Use	CO <sub>2</sub> emission coefficient
Heavy heating oil	All uses, including production of electricity using heavy heating oil. Coefficient applicable to types #4, #5 and #6 heating oil.	3,090 g/l
Propane	All uses.	1,500 g/l
Petroleum coke	All uses.	3,190 g/kg
Anthracite coal	All uses.	2,390 g/kg
Canadian bituminous coal	All uses.	2,249 g/kg
American bituminous coal	All uses.	2,343 g/kg

For the purposes of this Regulation, the “CO<sub>2</sub> emission coefficient” is the mass in grams (g) of carbon dioxide (CO<sub>2</sub>) generated by the combustion of one unit of natural gas or fuel per cubic metre (m<sup>3</sup>), per litre (l) or per unit of petroleum coke or coal mass in kilograms (kg).

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