

# Compliance Return Guidance Document

A guide for regulated emitters subject to *The Management and Reduction of Greenhouse Gases (Standards and Compliance) Regulations*

Version 02.00

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## Summary of Revisions

Version	Date	Summary of Revisions
01.00	December 2022	<ul style="list-style-type: none"><li>The initial publication of the Compliance Return Guidance Document for regulated emitters subject to <i>The Management and Reduction of Greenhouse Gases (Standards and Compliance) Regulations</i></li></ul>
02.00	October 2023	<ul style="list-style-type: none"><li>Revised the contact phone number for Innovation Saskatchewan</li></ul>

## 1.0 Introduction

**Note:** This guide is intended for regulated emitters who have registered with the Ministry of Environment under *The Management and Reduction of Greenhouse Gases (Baselines, Returns, and Verification) Standard* (Baselines, Returns and Verification standard) or under *The Management and Reduction of Greenhouse Gases (Upstream Oil and Gas Aggregate Facility) Standard* (Upstream Oil and Gas Aggregate Facility standard). Both standards fall under *The Management and Reduction of Greenhouse Gases (Standards and Compliance) Regulations* (the regulations).

The Baselines, Returns and Verification standard and Upstream Oil and Gas Aggregate Facility standard require regulated emitters to submit a compliance return for each regulated facility if the total regulated emissions exceed the facility's permitted emissions in a compliance year resulting in a compliance obligation, per section 17 of the regulations. A compliance return demonstrates to the Ministry of Environment how the compliance obligation has been fulfilled. The schedules for compliance returns are established in the respective standards which can be found on this website:

<https://www.saskatchewan.ca/business/environmental-protection-and-sustainability/a-made-in-saskatchewan-climate-change-strategy/legislation-and-regulations>

### 1.1 Before you use this guide

This guide is intended for regulated emitters who own or operate a regulated facility that is registered under the regulations and have established a ministry-approved baseline emissions intensity. The regulated emitter must register the facility or aggregate facility, establish its baseline emissions intensity, submit an emissions return submission for it for the compliance year, and receive an approval letter from the ministry that conveys the facility's compliance obligation.

For more information on how to register, establish a baseline emissions intensity and complete an emissions return submission for a facility, please visit:

<https://www.saskatchewan.ca/business/environmental-protection-and-sustainability/a-made-in-saskatchewan-climate-change-strategy/guidance-for-emitters>

### 1.2 Purpose of this guide

The purpose of this guide is to provide regulated emitters who own or operate a regulated facility with the necessary information to complete and submit a compliance return when required. The body of this document includes criteria and guidance on:

- Who is required to submit a compliance return.
- What information must be included in the compliance return.
- How and when to submit a compliance return.
- What actions might be required following a compliance return.

## 2.0 Required information

The amount of compliance obligation owed by a regulated emitter must be known to complete a compliance return. This amount can be copied directly from the emissions return approval letter from the Ministry of Environment. Once this letter is received, a regulated emitter must decide which method(s) will be used to fulfill the compliance obligation.

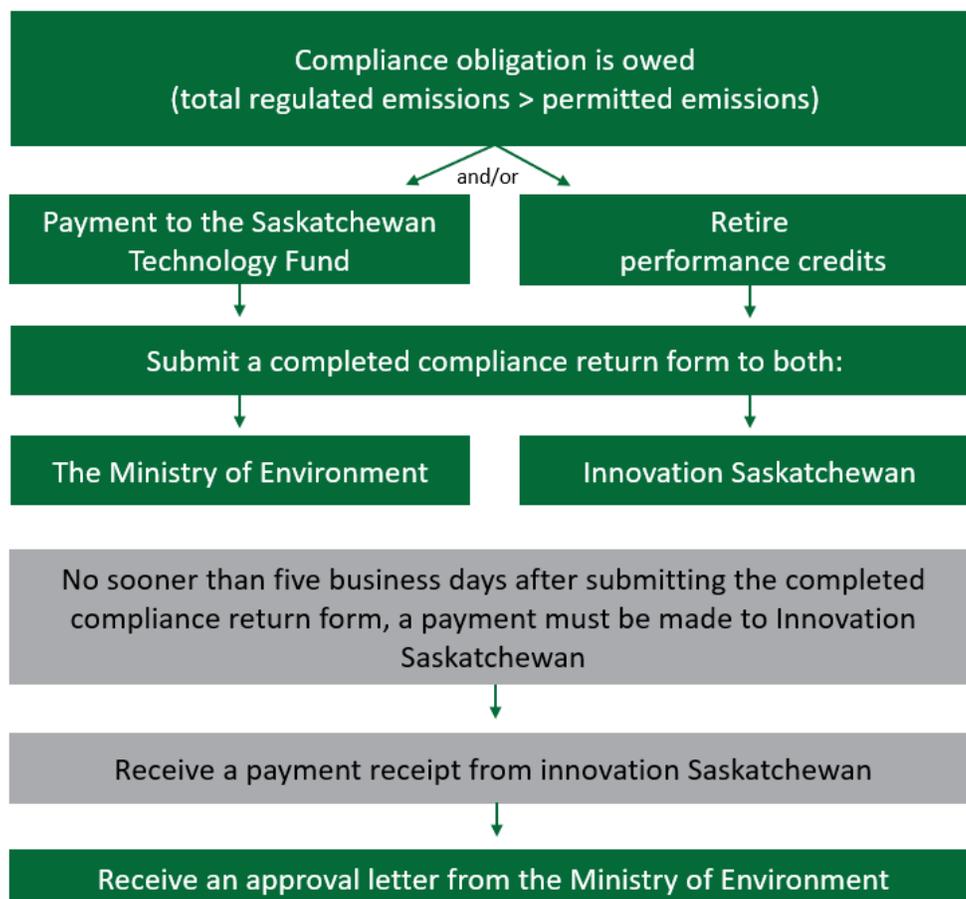
### 2.1 Compliance methods

Regulated emitters who owe a compliance obligation must choose one, or a combination of, the following compliance fulfillment methods:

- Retiring performance credits (see section 3.2.4); or
- Submitting a payment to the Saskatchewan Technology Fund (STF) (see sections 3.2.5).

The chosen compliance method(s) must be indicated on the compliance return form. The regulated emitter determines the amount of compliance obligation fulfilled by each compliance option.

### 2.2 General process overview



### 3.0 Compliance return form guidance

All regulated emitters whose total regulated emissions exceed what is permitted in a compliance year must complete a compliance return form.

1. Download the compliance return form for regulated emitters subject to *The Management and Reduction of Greenhouse Gases (Baselines, Returns and Verification) Standard* and *The Management and Reduction of Greenhouse Gases (Upstream Oil and Gas Aggregate Facility) Standard* from the *Climate Resilience* website at:  
<https://www.saskatchewan.ca/business/environmental-protection-and-sustainability/a-made-in-saskatchewan-climate-change-strategy/guidance-for-emitters>  
Open the compliance return form and **click “Enable Content” at the top of the screen**. Macros must be enabled for the form to operate properly.
2. Complete the compliance return form and submit it along with any attachments, including a confidentiality request (if desired), to the Ministry of Environment at [OBPSENV@gov.sk.ca](mailto:OBPSENV@gov.sk.ca) and to Innovation Saskatchewan at [sasktechfund@innovationsask.ca](mailto:sasktechfund@innovationsask.ca) with the subject line described **in Section 3.2.7** of this guidance document. Instructions on how to fill out the compliance return form are provided **in Section 3.0 and Appendix A** of this document.
3. No sooner than five business days after submitting the completed compliance return form to both the Ministry of Environment and Innovation Saskatchewan, a payment must be made into the Saskatchewan Technology Fund via the selected payment option. Instructions on how to make a payment into the Saskatchewan Technology Fund are **in Section 3.2.5** of this document.
4. Ministry of Environment staff will review the compliance return submission and ensure the information provided is complete.
5. Regulated emitters shall receive written notice indicating whether the compliance return submission has been approved.

#### 3.1 Compliance return form – instructions tab

Please read carefully through this tab before completing the compliance return form.

As the compliance return form is completed, please ensure that the message at the bottom of each tab reads **“Sheet complete.”**

#### 3.2 Compliance return form – compliance return tab

##### 3.2.1 Compliance return tab – general information

**Compliance year:**

Select the compliance year for the regulated facility from the drop-down list provided.

**Company or operator name:**

Enter the name of the company or the operator of the facility.

**Sector:**

Select the sector the regulated facility operates in from the drop-down list provided.

### 3.2.2 Compliance return tab – confidentiality

#### **Confidentiality:**

All information provided in the compliance return is deemed to be public information. If desired, regulated emitters may include a written confidentiality request with the compliance return submission per Section 30(1) of the regulations to keep confidential any information provided in the compliance return.

Should the regulated emitter intend to submit a request for confidentiality to keep any information provided in the compliance return submission confidential, a written request is required as part of the compliance return submission.

From the drop-down menu, select whether the user will be submitting a separate written letter requesting confidentiality for the compliance return submission. **Please note that selecting Yes is NOT a request for confidentiality.** To request confidentiality, you must submit a separate written letter with the compliance return submission.

### 3.2.3 Compliance return tab – compliance obligation

#### **Table 1: Compliance obligation**

Enter the OBPS registration number(s) and the corresponding regulated facility name(s) and the compliance obligation owed for each regulated facility in tonnes CO<sub>2</sub>e that was stated in the emissions return approval letter from the Ministry of Environment.

The compliance obligation must be entered as a whole number, per Section 3(1) of *The Management and Reduction of Greenhouse Gases (Baselines, Returns and Verification) Standard* and Section 7(2) of *The Management and Reduction of Greenhouse Gases (Upstream Oil and Gas Aggregate Facility) Standard*. The performance credits must also be entered as a whole number, as per Section 3(4) of *The Management and Reduction of Greenhouse Gases (Performance Credit) Standard*.

If the regulated facility has multiple facilities within the regulated facility, click on the “+1” or “-1” buttons to include all compliance obligation owed by each individual facility in separate rows of Table 1.

#### **Fulfillment methods:**

Select the method(s) used to fulfill the compliance obligation. The two options are retiring performance credits and submitting a payment to the Saskatchewan Technology Fund. The emitter may use one or both methods to fulfil their compliance obligation. The regulated emitter determines the amount of obligation fulfilled by each compliance option.

After selecting either or both of the compliance obligation fulfillment methods checkboxes, a new section will appear with additional fields for the user to complete. If the user unchecks the checkbox, all information entered in the corresponding section will be deleted. If the user re-checks the same fulfillment method checkbox again, all fields will be reset.

### 3.2.4 Compliance return tab – retire performance credits

If a regulated emitter chooses to fulfill their compliance obligation by retiring generated or purchased performance credits, then the following information must be provided in the compliance return form:

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- Quantity of performance credits that are being retired.
- The individual serial number(s) or serial number range(s) of the performance credits that are being retired.

**A performance credit cannot be partially retired. A performance credit shall be retired as a whole unit as per Section 4(5) of *The Management and Reduction of Greenhouse Gases (Performance Credit) Standard*.**

When retiring performance credits to fulfill a compliance obligation, the regulated facility's authorized signing officer must state in the declaration tab that the performance credits listed in the form have not been retired to fulfill the compliance obligation incurred by another facility.

If a regulated facility has sold performance credits to another regulated facility, they must complete and submit the Performance Credit Transaction form along with the compliance return form. The Performance Credit Transaction form can be found on this website:

<https://www.saskatchewan.ca/business/environmental-protection-and-sustainability/a-made-in-saskatchewan-climate-change-strategy/guidance-for-emitters>

If the user selected the retire performance credits fulfillment option in the compliance obligation section, a new section titled Retire Performance Credits will appear. Performance credits may only be retired for the regulated facilities listed in Table 1 of the compliance return form.

Enter the number of performance credits that the regulated emitter intends to retire to fulfill their compliance obligation. This value must be a whole number, as performance credits cannot be partially retired. One performance credit is equal to one tonne CO<sub>2</sub>e. If this is the only fulfillment method that will be used, this value must equal the total compliance obligation owed in tonnes CO<sub>2</sub>e.

**Table 2: Compliance obligation fulfilled by retiring performance credits**

Performance credits may only be retired for the regulated facilities in Table 1 in the compliance return form. In Table 2, enter the OBPS numbers for the regulated facilities whose obligation will be fulfilled by retiring performance credits and the first and last serial numbers of the range of performance credits that will be retired for the regulated facility(s) indicated on the row.

*Performance credit serial numbers:*

List the serial number range(s) of the performance credits being retired to fulfill the compliance obligation for each regulated facility. Only active performance credits owned by the regulated emitter may be used to fulfill their compliance obligation.

For a single performance credit to be retired: In the "Individual serial number or the serial number at the start of the range" column, enter the serial number of the individual performance credit to be retired. Leave the "Serial number at the end of the range" column blank. Example:

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Table 2: Compliance obligation fulfilled by retiring performance credits

OBPS registration number	Regulated facility name	Individual serial number or the serial number at the start of the range	Blank if listing 1 individual serial number or the serial number at the end of the range	Count of serial numbers in the range
10001234	Regina Pulp & Paper Mill	2020PC000000000 ✓		1 ✓
Total count of performance credit serial numbers to be retired:				1 ✓

+10 rows    -10 rows

For a range of performance credits to be retired: In the “Individual serial number or the serial number at the start of the range” column, enter the first serial number in the range of performance credit serial numbers to be retired. In the “Serial number at the end of the range” column, enter the last serial number in the range of performance credits to be retired. The emitter must own all individual performance credits in the range. Example:

Table 2: Compliance obligation fulfilled by retiring performance credits

OBPS registration number	Regulated facility name	Individual serial number or the serial number at the start of the range	Blank if listing 1 individual serial number or the serial number at the end of the range	Count of serial numbers in the range
10001234	Regina Pulp & Paper Mill	2020PC000000000 ✓	2020PC000000099 ✓	100 ✓
Total count of performance credit serial numbers to be retired:				100 ✓

+10 rows    -10 rows

If additional rows are required for entering performance credit serial numbers, click the “+10 rows” button as many times as needed. Each click will insert ten new rows at a time. Rows that are not needed should be left blank. To remove ten unnecessary rows at a time, click the “-10 rows” button. Please note that if there is data in any of the rows that are to be removed, **any information that is contained in a row that is removed will be deleted.**

The total number of performance credits retired will be automatically calculated. The number of performance credits listed in the table must equal the number of performance credits retired to fulfill the compliance obligation entered above.

The Performance Credit Registry will be updated to reflect the retired performance credits indicated in this table.

Once the table in the form is filled out with the serial number range(s) for the performance credit(s) that are being retired to fulfill the compliance obligation, please press the **Check all ranges** button to validate the ranges.

### 3.2.5 Compliance return tab – payment to the Saskatchewan Technology Fund

If a regulated emitter chooses to fulfill their compliance obligation by submitting a payment to the Saskatchewan Technology Fund, they must complete the compliance return form and submit it to the Ministry of Environment and to Innovation Saskatchewan no sooner than five business days prior to sending the payment via the selected payment option. If this is the only fulfillment method that will be used, this value must equal the total compliance obligation owed in tonnes CO<sub>2</sub>e. The following information in the compliance return form is required:

- Amount of compliance obligation in units of tonnes CO<sub>2</sub>e the regulated emitter chooses to fulfill through a payment to the Saskatchewan Technology Fund, which is used to calculate the dollar amount (as described in “Compliance obligation fulfillment” below) paid to the Saskatchewan Technology Fund; and
- Receipt contact information to whom the receipt of payment should be issued to by Innovation Saskatchewan.

#### **Receipt Contact Information**

Innovation Saskatchewan will issue a receipt of payment to the contact person indicated in the compliance return form and a copy of the receipt will be sent to the Ministry of Environment. The following information is required to complete the receipt contact information in the compliance return form:

- First and last name
- Position title
- Email address
- Mailing address
- City or municipality
- Province or territory
- Country
- Postal code
- Area code
- Telephone number

#### **Compliance obligation fulfillment**

The OBPS registration number(s) and corresponding facility name(s) entered in Table 1 of the compliance return form will appear in **Table 3: Compliance obligation fulfilled by a payment to the Saskatchewan Technology Fund** and will be identical to those listed in Table 1. In Table 3 of the compliance return form, for each regulated facility indicate the amount of compliance obligation to be fulfilled by a payment into the fund.

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This value is automatically calculated in the form. It is calculated by multiplying the amount of compliance obligation fulfilled through payment to the Saskatchewan Technology Fund (tonnes CO<sub>2</sub>e) by the price per tonne CO<sub>2</sub>e. The following formula is used to calculate the dollar amount owing:

$$DCO = CO \times A$$

where:

*DCO* is the dollar amount of the compliance obligation;

*CO* is the compliance obligation fulfilled through a payment to the Saskatchewan Technology Fund and measured in units of tonnes CO<sub>2</sub>e; and

*A* is the dollar amount per tonne CO<sub>2</sub>e for the compliance year, set by order of the Lieutenant Governor in Council.

This value is automatically filled in the form based on the compliance year selected. The price per tonne CO<sub>2</sub>e is determined by the Lieutenant Governor in Council. The rate of payment into the Saskatchewan Technology Fund table can be found in **Appendix B** of this guidance document.

**Payment Options:**

Regulated emitters can choose to submit a payment that is issued to the Saskatchewan Technology Fund to Innovation Saskatchewan through the two available payments options. In the compliance return form, select only one of the following payment options:

- a) Direct deposit option: using the following details, and providing a copy of the compliance return form to Innovation Saskatchewan at [sasktechfund@innovationsask.ca](mailto:sasktechfund@innovationsask.ca) and to the Ministry of Environment at [OBPSENV@gov.sk.ca](mailto:OBPSENV@gov.sk.ca) no sooner than **five business days before** the electronic funds are transferred:

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Account Name:	Saskatchewan Technology Fund
Bank Name	Royal Bank of Canada
Bank Address	2002 11 <sup>th</sup> Ave, Regina, SK S4P 0J3
Institution Number	003
Transit Number	00008
Account Number	1038066
Email	<a href="mailto:sasktechfund@innovationsask.ca">sasktechfund@innovationsask.ca</a>
Phone Number	306-798-7275

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OR

- b) Cheque option: Submitting a cheque made payable to “**Saskatchewan Technology Fund**” mailed to:

Saskatchewan Technology Fund  
c/o Innovation Saskatchewan  
140 – 10 Research Drive

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Regina, SK  
S4S 7J7

Enter date of payment in the following format: yyyy-mm-dd. This should be the date of payment, which is no sooner than five business days after the submission date of the completed compliance return form to both the Ministry of Environment and Innovation Saskatchewan.

After the payment has been submitted, a receipt of payment from Innovation Saskatchewan will be issued to the person indicated in the receipt contact information and copy of the payment receipt will be forwarded to the Ministry of Environment to verify the fulfillment of the compliance obligation.

### 3.2.6 Compliance return tab – compliance obligation balance check

#### **Overall compliance obligation balance check:**

The overall compliance balance check is automatically calculated in the compliance return form:

- A negative balance indicates that an insufficient compliance obligation has been fulfilled by retiring performance credits and/or by submitting a payment to the Saskatchewan Technology Fund.
- A positive balance indicates that an excessive compliance obligation has been fulfilled by retiring performance credits and/or by submitting a payment to the fund.
- A balance of zero indicates that a sufficient compliance obligation has been fulfilled by retiring performance credits and/or by submitting a payment to the fund.
- Please adjust the amounts indicated in the sections above so that the balance is zero.

#### **Balance check by regulated facility:**

**Table 4: Balance check by regulated facility** shows a summary of the balance check per regulated facility listed in Table 1.

In Table 4, the compliance obligation that is owed, as entered in Table 1 above in the “compliance obligation” section, is compared to the sum of the compliance obligation that is fulfilled by retiring performance credits, as identified in Table 2 in the “retire performance credits” section, and the compliance obligation that is fulfilled by a payment to the Saskatchewan Technology Fund, as identified in Table 3 above in the “payment to the Saskatchewan Technology Fund” section.

### 3.2.7 Compliance return tab – submission instructions

The compliance return form in both file formats (.xslm and .pdf) must be emailed to the Ministry of Environment at [OBPSENV@gov.sk.ca](mailto:OBPSENV@gov.sk.ca) and cc'd to Innovation Saskatchewan at [sasktechfund@innovationsask.ca](mailto:sasktechfund@innovationsask.ca).

**Please use one of the following subject headlines that is applicable to the compliance return submission:**

- Compliance return submissions with only one regulated facility: [Company Name] – [Facility Name] – [OBPS Registration number] – Compliance Return Submission for [Compliance Year].  
As an example, the subject line for a facility named Regina Pulp and Paper Mill, which has an

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OBPS registration number 10012345, for the 2021 compliance year would be “Regina Pulp and Paper Mill – 10012345 – Compliance Return Submission for 2021.”

- Compliance return submissions with multiple regulated facilities: [Company Name] – Compliance Return Submission for [Compliance Year]. As an example, the subject line for a facility named The ABC Oil Company with multiple regulated facilities for the 2021 compliance year would be “The ABC Oil Company – Compliance Return Submission for 2021”.

If the regulated emitter requested the information in the compliance return submission to be confidential then, along with both file formats (.xslm and .pdf) of the compliance return form, a separate written letter requesting confidentiality should also be attached in the compliance return submission. Regulated emitters with multiple regulated facilities are only required to submit one written letter requesting confidentiality for all the individual facilities.

### 3.3 Compliance return form – declaration tab

Please review the form to ensure that all required information has been entered accurately before completing this tab.

A PDF copy of the compliance return form must be submitted as part of the compliance return submission. After reviewing the information within the form, the authorized signing officer must click the “convert to PDF” button to convert the form to a PDF. The PDF must then be signed and dated by the authorized signing officer in the boxes provided and submitted with the Excel form. A digital or handwritten signature on the declaration tab of the PDF is acceptable. Please email this compliance return form in both file formats (.xslm and .pdf) to the Ministry of Environment at [OBPSENV@gov.sk.ca](mailto:OBPSENV@gov.sk.ca) and Innovation Saskatchewan at [sasktechfund@innovationsask.ca](mailto:sasktechfund@innovationsask.ca) using the subject headline described in Section 3.2.7 of this guidance document.

Examples of completed compliance return forms can be found in **Appendix A** of this guidance document.

### 4.0 Compliance Obligation Deadlines

The schedules for emissions and compliance returns are established in the standards. Please note that the submission schedules in the standards may be revised and any changes will be communicated to stakeholders as soon as possible.

The standards can be found here:

<https://www.saskatchewan.ca/business/environmental-protection-and-sustainability/a-made-in-saskatchewan-climate-change-strategy/guidance-for-emitters>

#### 4.1 Following submission

After a submitted compliance return has been reviewed for completeness by the ministry, the regulated emitter will receive either:

- a) A written response approving the information provided in the compliance return and confirming that the compliance obligation has been fulfilled; or
- b) A written response indicating that the compliance return is incomplete or has errors, which confirms the compliance obligation has not been fulfilled. Details of the problem(s) or issue(s) and/or any action required by the regulated emitter will also be provided.

### 5.0 Failure to fulfill a compliance obligation

If the regulated emitter fails to fulfill a compliance obligation by the deadline, the dollar amount of the compliance obligation is considered a debt owed to the Government of Saskatchewan as stated in Section 19 of the regulations.

The regulated emitter will receive an invoice stating debt owed. The debt can be fulfilled by submitting a payment to the Saskatchewan Technology Fund. Statements of the balance owing will be sent monthly until the debt is fulfilled. An unfulfilled compliance obligation bears interest at a rate of:

- Prime lending rate of the bank that is holding Saskatchewan's general revenue fund plus 3 percentage points.

The interest rate on unfulfilled compliance obligations will be determined on June 15 and December 15 each year where:

- The interest rate determined on June 15 applies to unpaid compliance obligations that are owed on or after July 1.
- The interest rate determined on December 15 applies to unpaid compliance obligations that are owed on or after January 1 of the following year.

If a regulated emitter fails to fulfill their compliance obligation, escalation of enforcement actions may occur. These enforcement actions include, but are not limited to warnings, orders, administrative penalties, deregistration from the program, and prosecution.

### 6.0 Additional questions

Additional questions on how to complete or submit a compliance return can be directed to the Ministry of Environment at [OBPSENV@gov.sk.ca](mailto:OBPSENV@gov.sk.ca).

## Appendix A: Compliance return form examples

### Example 1: Compliance return form for a single regulated facility

This example will provide guidance on how to complete the compliance return form for a regulated facility that only has a single facility. Using “Regina Pulp & Paper Mill” as the example regulated facility with an OBPS number 10001234 for the compliance year 2020, and owing a total compliance obligation of 4,000 tonne CO<sub>2</sub>e, the compliance return form would be filled out as follows:

Note: Please read carefully through the instructions tab before completing the compliance return tab of the compliance return form.

#### *Compliance return tab – general information*

Compliance Return Form		
General Information		
Compliance year 2020	Company or operator name Regina Pulp & Paper Mill	Sector Pulp mills

From the dropdown menu for the “compliance year” cell, 2020 would be selected. The operator or company name would be entered as Regina Pulp & Paper Mill. The applicable sector from the dropdown menu for the “sector” cell would be selected. In this example the applicable sector would be Pulp Mills.

#### *Compliance return tab – confidentiality*

Confidentiality
Will you be submitting a separate written letter requesting confidentiality with your compliance return submission? Yes

From the dropdown menu, select “yes” or “no”. If “yes” is selected, a reminder to submit a separate written letter will be given in the submission instructions section of this compliance return tab. **Please note that selecting yes is NOT a request for confidentiality.** To request confidentiality, you must submit a separate written letter with the compliance return submission.

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## Compliance return tab – compliance obligation

**Compliance Obligation**

List the OBPS registration number(s) and the corresponding regulated facility name(s) that are to be included within this compliance return submission. Also, indicate the amount of compliance obligation owed by each regulated facility.

The compliance obligation can be found on the emissions return approval letter from the Ministry of Environment.

+1 row

-1 row

Current number of rows in the table below: 1

**Table 1: Compliance obligation**

OBPS registration number	Regulated facility name	Compliance obligation owed (tonne CO <sub>2</sub> e)
1	10001234 Regina Pulp & Paper Mill	4,000 ✓
<b>Total compliance obligation owed:</b>		<b>4,000 tonne CO<sub>2</sub>e</b>

+1 row

-1 row

**Fulfillment Methods**

Please select the method(s) that will be used to fulfill the compliance obligation. The amount of compliance obligation fulfilled by each compliance option is determined by the regulated emitter.

Retire Performance Credits

Payment to the Saskatchewan Technology Fund

In Table 1, the OBPS registration number and the corresponding regulated facility name would be entered. The total compliance obligation owed by the facility is 4,000 tonne CO<sub>2</sub>e; therefore 4,000 would be entered in the “compliance obligation owed” column. In this example, since the regulated facility only has a single facility, the “+1” or “-1” buttons **should not** be selected.

In the “fulfillment methods” section, select the method(s) that will be used to fulfill the compliance obligation. In this case the compliance obligation will be fulfilled by retiring performance credits and by making a payment into the Saskatchewan Technology Fund, therefore both methods have been selected. After selecting the fulfillment methods, new sections titled “retire performance credits” and “payment to the Saskatchewan Technology Fund” will appear.

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*Compliance return tab – retire performance credits*

In the “total compliance obligation fulfilled by retiring performance credits” cell, enter the total number of compliance obligation to be fulfilled by retiring performance credits. In this example, Regina Pulp & Paper Mill has 2,000 performance credits that can be retired.

In Table 2, enter the OBPS registration number of the regulated facility whose compliance obligation will be fulfilled by retiring performance credits. The name of the regulated facility will be automatically populated in the “regulated facility name” column. Performance credits must be entered in the following format: yyyyPCxxxxxxx. The performance credit serial number ranges can be found in the emissions return approval letter.

After entering in the serial numbers, select the “check all ranges” button to ensure the count of the performance credits being retired equals the total compliance obligation to be fulfilled by retiring performance credits. In this example, the count of serial numbers in the range would have to equal 2,000.

**Table 2: Compliance obligation fulfilled by retiring performance credits**

	OBPS registration number	Regulated facility name	Individual serial number or the serial number at the start of the range	Blank if listing 1 individual serial number or the serial number at the end of the range	Count of serial numbers in the range
1	10001234	Regina Pulp & Paper Mill	2020PC000000000 ✓	2020PC000000999 ✓	1,000 ✓
2	10001234	Regina Pulp & Paper Mill	2020PC000001000 ✓	2020PC000001999 ✓	1,000 ✓
3					
4					
5					
6					
7					
8					
9					
10					
Total count of performance credit serial numbers to be retired:					2000 ✓

The OBPS registration number can be listed more than once in Table 2, as shown in the picture above. The total count of the performance credit serial numbers in the range would still equal the total compliance obligation to be fulfilled by retiring performance credits. In this example, it would be 2,000.

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*Compliance return tab – payment to the Saskatchewan Technology Fund*

Payment to the Saskatchewan Technology Fund		
Regulated emitters who choose to fulfill their compliance obligation by submitting a payment to the Saskatchewan Technology Fund must:		
- Complete this compliance return form and submit it to the Ministry of Environment and to Innovation Saskatchewan; and		
- Submit a payment that is issued to the Saskatchewan Technology Fund to Innovation Saskatchewan.		
Please follow the submission instructions indicated below.		
<b>Receipt Contact Information</b>		
Innovation Saskatchewan will issue a receipt of payment to the contact person indicated below and a copy of the receipt will be sent to the Ministry of Environment.		
First name	Last name	
Adam	Wilson	
Position title	Email address	
VP Engineering	<a href="mailto:adam.wilson@reginapulomill.com">adam.wilson@reginapulomill.com</a>	
Mailing address 1	Mailing address 2 (optional)	
123 Regina Ave.		
City or municipality	Province or territory	
Regina	Saskatchewan	
Country	Postal code	
Canada	S9N 3J0	
Area code 1	Telephone number 1	Telephone number 1 extension (optional)
1	306-848-7383	
Area code 2 (optional)	Telephone number 2 (optional)	Telephone number 2 extension (optional)

In the “receipt contact information” section, enter the contact information of the contact person to whom Innovation Saskatchewan will issue a receipt of payment.

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**Compliance Obligation Fulfillment**

The list of OBPS registration number(s) and corresponding regulated facility name(s) in Table 3 below are identical to those listed in Table 1 above in the "Compliance Obligation" section.

For each regulated facility in Table 3 below, indicate the amount of compliance obligation fulfilled by a payment to the Saskatchewan Technology Fund.

**Table 3: Compliance obligation fulfilled by a payment to the Saskatchewan Technology Fund**

OBPS registration number	Regulated facility name	Compliance obligation fulfilled by a payment to the Saskatchewan Technology Fund (tonnes CO <sub>2</sub> e)		Price per tonne CO <sub>2</sub> e in 2020 (\$/tonne CO <sub>2</sub> e)		Dollar amount paid (\$ CAD)
1 10001234	Regina Pulp & Paper Mill	2,000	x	\$30.00	=	\$60,000.00 ✓
<b>Total compliance obligation fulfilled by a payment to the Saskatchewan Technology Fund (tonne CO<sub>2</sub>e):</b>		<b>2,000</b>		<b>Total payment amount:</b>		<b>\$60,000.00</b>

Please submit a payment of the following amount to the Saskatchewan Technology Fund:

**\$60,000.00**

**Payment Options**

Please select one of the payment options below.

**Direct deposit option:**

Account name: Saskatchewan Technology Fund  
 Bank name: Royal Bank of Canada  
 Bank address: 2002 11th Ave, Regina, SK S4P 0J3  
 Institution number: 003  
 Transit number: 00008  
 Account number: 1038066  
 Email address: sasktechfund@innovationsask.ca  
 Telephone number: 306-798-7275

----- or -----

**Cheque option:**

Payable to: Saskatchewan Technology Fund

Mail to: Saskatchewan Technology Fund  
 c/o Innovation Saskatchewan  
 140 - 10 Research Drive  
 Regina, SK  
 S4S 7J7

Date of payment (yyyy-mm-dd):

Please select either the direct deposit payment option or the cheque payment option.

Under the “compliance obligation fulfilment” section in Table 3, enter the compliance obligation that is to be fulfilled by making a payment into the Saskatchewan Technology Fund in the “compliance obligation fulfilled by a payment to the Saskatchewan Technology Fund” column. The OBPS registration number and regulated facility name will be automatically populated with the information entered in Table 1 of the compliance return form.

Once the compliance obligation to be fulfilled by making a payment to the Saskatchewan Technology Fund is entered into Table 3, the dollar amount owing is automatically calculated in the compliance return form. In this example, the calculated dollar amount owing is \$60,000.

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Under the “Payment Options” section, select which method will be used to make a payment into the Saskatchewan Technology Fund. The payment date must be entered in the following format: yyyy-mm-dd.

*Compliance return tab – compliance obligation balance check*

**Compliance Obligation Balance Check**

**Overall Balance Check**

Overall compliance obligation balance check: 0 tonne CO<sub>2</sub>e

*A balance of zero indicates that a sufficient amount of compliance obligation has been fulfilled by retiring performance credits and/or by submitting a payment to the Saskatchewan Technology Fund.*

**Balance Check by Regulated Facility**

Table 4 shows a summary balance check per regulated facility listed in Table 1.

The compliance obligation that is owed, as entered in Table 1 above in the "Compliance Obligation" section, is compared to the sum of the compliance obligation that is fulfilled by retiring performance credits, as identified in Table 2 above in the "Retire Performance Credits" section, and the compliance obligation that is fulfilled by a payment to the Saskatchewan Technology Fund, as identified in Table 3 above in the "Payment to the Saskatchewan Technology Fund" section.

**Table 4: Balance check by regulated facility**

	OBPS registration number	Regulated facility name	From Table 1: Compliance obligation owed (tonne CO <sub>2</sub> e)	From Table 2: Compliance obligation fulfilled by retiring performance credits (tonne CO <sub>2</sub> e)	From Table 3: Compliance obligation fulfilled by a payment to the Saskatchewan Technology Fund (tonne CO <sub>2</sub> e)
1	10001234	Regina Pulp & Paper Mill	4,000	2,000	2,000 ✓

A compliance obligation balance check will be automatically calculated in the compliance return form. The overall compliance obligation balance check should equal zero.

In this example, the total compliance obligation owed by the regulated facility was 4,000 tonne CO<sub>2</sub>e. The total compliance obligation to be fulfilled by retiring performance credits was 2,000 tonne CO<sub>2</sub>e, while the total compliance obligation to be fulfilled by making a payment into the Saskatchewan Technology Fund was 2,000 tonne CO<sub>2</sub>e.

Since the compliance obligation to be fulfilled using both the fulfillment methods (4,000 tonne CO<sub>2</sub>e) equals to the total compliance obligation the regulated facility owes (4,000 tonne CO<sub>2</sub>e), the overall compliance obligation balance is zero.

## Compliance Return Guidance Document: A guide for regulated emitters subject to *The Management and Reduction of Greenhouse Gases (Standards and Compliance) Regulations*

### Compliance return tab – submission instructions

**Submission Instructions**

- The following should be included in the compliance return submission:
  - This compliance return form in the .xlsm file format and in the .pdf file format;
  - A written letter requesting confidentiality for the compliance return submission; and
  - A payment issued to the Saskatchewan Technology Fund.
- This compliance return form in both file formats (.xlsm and .pdf) and the written letter requesting confidentiality for the compliance return submission must be emailed to the Ministry of Environment and cc'd to Innovation Saskatchewan no sooner than five business days prior to sending the payment via the selected payment option.
- Please email this compliance return form in both file formats (.xlsm and .pdf) and the written letter requesting confidentiality for the compliance return submission to the Ministry of Environment at [obpsenv@gov.sk.ca](mailto:obpsenv@gov.sk.ca) and also cc the email to Innovation Saskatchewan at [sasktechfund@innovationsask.ca](mailto:sasktechfund@innovationsask.ca).
- Please use the following email subject line:  
**[Company Name] – [Facility Name] – [OBPS Registration number] – Compliance Return for [Compliance Year (i.e., 20XX)]**

**Example:** The email subject line for the company "Regina Pulp & Paper" that owns or operates a facility named "Pulp Mill", which has an OBPS registration number 10012345, for the 2021 compliance year would be:  
"Regina Pulp & Paper – Pulp Mill – 10012345 – Compliance Return for 2021".

2022-12-14 08:16:34

Version: 01.02 Last revised: 2022-12-13

Details on how to submit this compliance return form are provided in the “submission instructions” section.

In this example, a confidentiality request was inquired, therefore a separate written letter requesting confidentiality should be attached in the compliance return submission.

Once the compliance return form is complete, both file formats (.xlsm and .pdf) along with the letter of confidentiality must be emailed to the Ministry of Environment at [OBPSENV@gov.sk.ca](mailto:OBPSENV@gov.sk.ca) and Innovation Saskatchewan at [sasktechfund@innovationsask.ca](mailto:sasktechfund@innovationsask.ca) using the following subject line: *Regina Pulp & Paper Mill – Regina Pulp & Paper Mill – 10001234 – Compliance Return for 2020*. The compliance return must be submitted to the Ministry of Environment and Innovation Saskatchewan no sooner than five days prior to sending the payment via the selected payment method.

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Declaration tab

Compliance year: 2020      Company or operator name: Regina Pulp & Paper Mill      Sector: Pulp mills

**Table 5: Summary of compliance obligation fulfillment**

OBPS registration number	Regulated facility name	From Table 1: Compliance obligation owed (tonne CO <sub>2</sub> e)	From Table 2: Compliance obligation fulfilled by retiring performance credits (tonne CO <sub>2</sub> e)	From Table 3: Compliance obligation fulfilled by a payment to the Saskatchewan Technology Fund (tonne CO <sub>2</sub> e)
1 10001234	Regina Pulp & Paper Mill	4,000	2,000	2,000 ✓
Compliance obligation totals (tonne CO <sub>2</sub> e):		4,000	2,000	2,000

I, Adam Wilson (authorized signing officer) confirm that the performance credits listed in this form, if any, are owned by the regulated emitter of the regulated facility named and that the performance credits listed in this form have not been retired to fulfill the compliance obligation incurred by another facility.

Also, I confirm that all information provided in this form is accurate and true in substance and in fact and that I am authorized to complete this form on behalf of the regulated facility named. I authorize the Ministry of Environment to use my contact information for matters related to this facility, and to communicate with the person named as public contact for any further information related to this facility. I understand that this form is subject to the provisions of the corresponding legislation and regulation; that any submission containing false or inaccurate information may be denied and require resubmission; and, that there are penalties under the corresponding act and regulation for providing false or misleading information. I authorize the Ministry of Environment to verify any information contained in this form with any entity that holds such information.

A PDF copy of the compliance return form must be submitted with this submission. After reviewing the information within this form, the authorized signing officer must click the button below to convert this form to a PDF.

The PDF must then be signed and dated by the authorized signing officer in the boxes below, and submitted with this Excel form. A digital or handwritten signature on the Declaration tab of the PDF is acceptable.

Convert to PDF

Authorized signing officer: \_\_\_\_\_ Date of signature (yyyy-mm-dd): 2022-11-18

2022-11-18 14:34:28

Form version: 01.01

In the declaration tab of the compliance return form, the compliance year, company or operator name, sector, and information in **Table 5** will be automatically populated.

Once all the fields of the compliance return tab have been completed, the authorizing signing officer will sign and date this declaration tab, and then convert the compliance return form into a PDF file format by selecting the “convert to PDF” button.

## Example 2: compliance return submission for multiple regulated facilities

This example will provide guidance on how to complete the compliance return form for a regulated facility that only has multiple facilities. Using “The ABC Oil Company” as the example regulated facility that owes a total compliance obligation of 15,000 tonne CO<sub>2</sub>e for the compliance year 2020, the compliance return form would be filled out as follows:

Note: Please read carefully through this tab before completing the compliance return form.

### *Compliance return tab – general information*

Compliance Return Form		
General Information		
Compliance year	Company or operator name	Sector
<input type="text" value="2020"/>	<input type="text" value="ABC Oil Company"/>	<input type="text" value="Upstream oil and gas"/>

From the dropdown menu for the “compliance year” cell, 2020 would be selected. The operator or company name would be entered as ABC Oil Company. The applicable sector from the dropdown menu for the “sector” cell would be selected. In this example the applicable sector would be Upstream Oil and gas.

### *Compliance return tab – confidentiality*

Confidentiality
Will you be submitting a separate written letter requesting confidentiality with your compliance return submission?
<input type="text" value="No"/>

From the dropdown menu, select “yes” or “no”. If “yes” is selected, a reminder to submit a separate written letter will be given in the “Submission Instructions” section of this compliance return Tab. **Please note that selecting Yes is NOT a request for confidentiality.** To request confidentiality, you must submit a separate written letter with the compliance return submission.

# Compliance Return Guidance Document: A guide for regulated emitters subject to *The Management and Reduction of Greenhouse Gases (Standards and Compliance) Regulations*

## Compliance return tab – compliance obligation

**Compliance Obligation**

List the OBPS registration number(s) and the corresponding regulated facility name(s) that are to be included within this compliance return submission. Also, indicate the amount of compliance obligation owed by each regulated facility.

The compliance obligation can be found on the emissions return approval letter from the Ministry of Environment.

+1 row

-1 row

Current number of rows in the table below: 5

**Table 1: Compliance obligation**

	OBPS registration number	Regulated facility name	Compliance obligation owed (tonne CO <sub>2</sub> e)
1	10001111	Oil Facility 1	1,000 ✓
2	10001112	Oil Facility 2	2,000 ✓
3	10001113	Oil Facility 3	3,000 ✓
4	10001114	Oil Facility 4	4,000 ✓
5	10001115	Oil Facility 5	5,000 ✓
<b>Total compliance obligation owed:</b>			<b>15,000 tonne CO<sub>2</sub>e</b>

+1 row

-1 row

**Fulfillment Methods**

Please select the method(s) that will be used to fulfill the compliance obligation. The amount of compliance obligation fulfilled by each compliance option is determined by the regulated emitter.

Retire Performance Credits   
  Payment to the Saskatchewan Technology Fund

The OBPS registration numbers and the corresponding regulated facility names would be entered in Table 1. In this example, the regulated facility has five individual facilities owing compliance. The total compliance obligation owed by each individual facility is entered in the “compliance obligation owed” column. Please select “+1” or “-1” to add or remove rows in Table 1. The rows in Table 1 should list all the individual facilities owing compliance.

In the “fulfillment methods” section, select the method(s) that will be used to fulfill the compliance obligation. In this example, the compliance obligation will be fulfilled by retiring performance credits and by making a payment into the Saskatchewan Technology Fund; therefore, both methods have been selected. After selecting the fulfillment methods, new sections titled “retire performance credits” and “payment to the Saskatchewan Technology Fund” will appear.

# Compliance Return Guidance Document: A guide for regulated emitters subject to *The Management and Reduction of Greenhouse Gases (Standards and Compliance) Regulations*

## Compliance return tab – retire performance credits

**Retire Performance Credits**

**Total compliance obligation fulfilled by retiring performance credits:**  tonne CO<sub>2</sub>e  
**1 tonne CO<sub>2</sub>e = 1 performance credit**

Include the following on each row in Table 2 below:

- The OBPS registration number of the regulated facility whose compliance obligation will be fulfilled by retiring performance credits; and
- The first and last serial numbers of the range of performance credits that will be retired for the regulated facility indicated on the row.

Notes regarding Table 2 below:

- Within this form, performance credits may only be retired for the regulated facilities listed in Table 1 above in the "Compliance Obligation" section.
- The regulated facility name will be populated automatically as it was entered in Table 1 above.
- A regulated facility's OBPS registration number may be listed more than once in Table 2 below.
- The count of performance credits indicated in the serial number range(s) will be calculated automatically.
- Every performance credit serial number has the following format: "yyyyPCxxxxxxxx".

Current number of rows in the table below: 10

+10 rows
-10 rows

**Table 2: Compliance obligation fulfilled by retiring performance credits**

OBPS registration number	Regulated facility name	Individual serial number or the serial number at the start of the range		Blank if listing 1 individual serial number or the serial number at the end of the range	Count of serial numbers in the range
1	10001111 Oil Facility 1	2020PC000000000	✓	2020PC000000499	500 ✓
2	10001112 Oil Facility 2	2020PC000000500	✓	2020PC000001499	1,000 ✓
3	10001113 Oil Facility 3	2020PC000001500	✓	2020PC000002999	1,500 ✓
4	10001114 Oil Facility 4	2020PC000003000	✓	2020PC000004999	2,000 ✓
5	10001115 Oil Facility 5	2020PC000005000	✓	2020PC000007499	2,500 ✓
6					
7					
8					
9					
10					
<b>Total count of performance credit serial numbers to be retired:</b>					<b>7500</b> ✓

+10 rows
-10 rows

Note: The Credit Registry will be updated to reflect the retired performance credits indicated in Table 2 above.

Once Table 2 is filled out with the serial number range(s) of the performance credit(s) that are being retired to fulfill the compliance obligation, please press the "Check all ranges" button to validate the serial number range(s).

In the "total compliance obligation fulfilled by retiring performance credits" cell, enter the total number of compliance obligation to be fulfilled by retiring performance credits. In this example, The ABC Oil Company has a total of 7,500 performance credits that can be retired.

In Table 2, enter in the OBPS registration number of the regulated facility whose compliance obligation will be fulfilled by retiring performance credits, the name of the regulated facility will be automatically populated in the "regulated facility name" column. Performance credits will have to be entered in the following format: yyyyPCxxxxxxxx. The performance credit serial number range(s) can be found in the emissions return approval letter.

After entering in the serial numbers, the "check all ranges" button is selected to ensure the count of the performance credits being retired equals the total compliance obligation to be fulfilled by retiring performance credits. In this example, the count of serial numbers in the range would have to equal 7,500.

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Compliance return tab – payment to the Saskatchewan Technology Fund

Payment to the Saskatchewan Technology Fund		
Regulated emitters who choose to fulfill their compliance obligation by submitting a payment to the Saskatchewan Technology Fund must: - Complete this compliance return form and submit it to the Ministry of Environment and to Innovation Saskatchewan; and - Submit a payment that is issued to the Saskatchewan Technology Fund to Innovation Saskatchewan.		
Please follow the submission instructions indicated below.		
<b>Receipt Contact Information</b>		
Innovation Saskatchewan will issue a receipt of payment to the contact person indicated below and a copy of the receipt will be sent to the Ministry of Environment.		
First name	Last name	
<input type="text" value="Drill"/>	<input type="text" value="McDonald"/>	
Position title	Email address	
<input type="text" value="VP Sustainability"/>	<input type="text" value="drillmcdonald@abcoil.com"/>	
Mailing address 1	Mailing address 2 (optional)	
<input type="text" value="1234 Alberta Dr."/>	<input type="text"/>	
City or municipality	Province or territory	
<input type="text" value="Regina"/>	<input type="text" value="Saskatchewan"/>	
Country	Postal code	
<input type="text" value="Canada"/>	<input type="text" value="S5B 3K9"/>	
Area code 1	Telephone number 1	Telephone number 1 extension (optional)
<input type="text" value="1"/>	<input type="text" value="306-747-2727"/>	<input type="text"/>
Area code 2 (optional)	Telephone number 2 (optional)	Telephone number 2 extension (optional)
<input type="text"/>	<input type="text"/>	<input type="text"/>

In the “receipt contact information” section, enter the contact information of the contact person to whom Innovation Saskatchewan will issue a receipt of payment.

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**Compliance Obligation Fulfilment**

The list of OBPS registration number(s) and corresponding regulated facility name(s) in Table 3 below are identical to those listed in Table 1 above in the "Compliance Obligation" section.

For each regulated facility in Table 3 below, indicate the amount of compliance obligation fulfilled by a payment to the Saskatchewan Technology Fund.

**Table 3: Compliance obligation fulfilled by a payment to the Saskatchewan Technology Fund**

OBPS registration number	Regulated facility name	Compliance obligation fulfilled by a payment to the Saskatchewan Technology Fund (tonnes CO <sub>2</sub> e)	Price per tonne CO <sub>2</sub> e in 2020 (\$/tonne CO <sub>2</sub> e)	Dollar amount paid (\$ CAD)
1 10001111	Oil Facility 1	500	\$30.00	\$15,000.00 ✓
2 10001112	Oil Facility 2	1,000	\$30.00	\$30,000.00 ✓
3 10001113	Oil Facility 3	1,500	\$30.00	\$45,000.00 ✓
4 10001114	Oil Facility 4	2,000	\$30.00	\$60,000.00 ✓
5 10001115	Oil Facility 5	2,500	\$30.00	\$75,000.00 ✓
<b>Total compliance obligation fulfilled by a payment to the Saskatchewan Technology Fund (tonne CO<sub>2</sub>e):</b>		<b>7,500</b>	<b>Total payment amount:</b>	<b>\$225,000.00</b>

Please submit a payment of the following amount to the Saskatchewan Technology Fund:

**\$225,000.00**

**Payment Options**

Please select one of the payment options below.

**Direct deposit option:**

Account name: Saskatchewan Technology Fund  
 Bank name: Royal Bank of Canada  
 Bank address: 2002 11th Ave, Regina, SK S4P 0J3  
 Institution number: 003  
 Transit number: 00008  
 Account number: 1038066  
 Email address: sasktechfund@innovationsask.ca  
 Telephone number: 306-798-7275

----- or -----

**Cheque option:**

Payable to: Saskatchewan Technology Fund

Mail to: Saskatchewan Technology Fund  
 c/o Innovation Saskatchewan  
 140 - 10 Research Drive  
 Regina, SK  
 S4S 7J7

Date of payment (yyyy-mm-dd):

Please select either the direct deposit payment option or the cheque payment option.

Under the "compliance obligation fulfilment" section in Table 3, enter in the compliance obligation to be fulfilled by making a payment into the fund in the "compliance obligation fulfilled by a payment to the Saskatchewan Technology Fund" column. The OBPS registration number and the corresponding regulated facility name will be automatically populated with the information entered in Table 1 of the compliance return form.

Once the compliance obligation to be fulfilled by making a payment into the Saskatchewan Technology Fund is entered into Table 3, the dollar amount owing is automatically calculated in the compliance return form. In this example, the calculated dollar amount owing is \$225,000.

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Under the “payment options” section, select which method will be used to make a payment into the Saskatchewan Technology Fund. The date of payment will have to be entered in the following format: yyyy-mm-dd.

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Compliance return tab – compliance obligation balance check

Compliance Obligation Balance Check					
<b>Overall Balance Check</b>					
Overall compliance obligation balance check:		0	tonne CO <sub>2</sub> e		
<p><i>A balance of zero indicates that a sufficient amount of compliance obligation has been fulfilled by retiring performance credits and/or by submitting a payment to the Saskatchewan Technology Fund.</i></p>					
<b>Balance Check by Regulated Facility</b>					
Table 4 shows a summary balance check per regulated facility listed in Table 1.					
<p>The compliance obligation that is owed, as entered in Table 1 above in the "Compliance Obligation" section, is compared to the sum of the compliance obligation that is fulfilled by retiring performance credits, as identified in Table 2 above in the "Retire Performance Credits" section, and the compliance obligation that is fulfilled by a payment to the Saskatchewan Technology Fund, as identified in Table 3 above in the "Payment to the Saskatchewan Technology Fund" section.</p>					
<b>Table 4: Balance check by regulated facility</b>					
	OBPS registration number	Regulated facility name	From Table 1: Compliance obligation owed (tonne CO <sub>2</sub> e)	From Table 2: Compliance obligation fulfilled by retiring performance credits (tonne CO <sub>2</sub> e)	From Table 3: Compliance obligation fulfilled by a payment to the Saskatchewan Technology Fund (tonne CO <sub>2</sub> e)
1	10001111	Oil Facility 1	1,000	500	500 ✓
2	10001112	Oil Facility 2	2,000	1,000	1,000 ✓
3	10001113	Oil Facility 3	3,000	1,500	1,500 ✓
4	10001114	Oil Facility 4	4,000	2,000	2,000 ✓
5	10001115	Oil Facility 5	5,000	2,500	2,500 ✓

A compliance obligation balance check will be automatically calculated in the compliance return form. The overall compliance obligation balance check should equal zero.

In this example, the total compliance obligation owed by the regulated facility was 15,000 tonne CO<sub>2</sub>e and the total compliance obligation to be fulfilled by retiring performance credits was 7,500 tonne CO<sub>2</sub>e, while the total compliance obligation fulfilled by making a payment into the Saskatchewan Technology Fund was 7,500 tonne CO<sub>2</sub>e.

Since the compliance obligation to be fulfilled using both the fulfillment methods (15,000 tonne CO<sub>2</sub>e) equals to the total compliance obligation the regulated facility owes (15,000 tonne CO<sub>2</sub>e), the overall compliance obligation balance is equal zero.

## Compliance Return Guidance Document: A guide for regulated emitters subject to *The Management and Reduction of Greenhouse Gases (Standards and Compliance) Regulations*

### Compliance return tab – submission instructions

Submission Instructions
<ul style="list-style-type: none"><li>• The following should be included in the compliance return submission:<ul style="list-style-type: none"><li>◦ This compliance return form in the .xlsm file format and in the .pdf file format; and</li><li>◦ A payment issued to the Saskatchewan Technology Fund.</li></ul></li><li>• This compliance return form in both file formats (.xlsm and .pdf) must be emailed to the Ministry of Environment and cc'd to Innovation Saskatchewan no sooner than five business days prior to sending the payment via the selected payment option.</li><li>• Please email this compliance return form in both file formats (.xlsm and .pdf) to the Ministry of Environment at <a href="mailto:obpsenv@gov.sk.ca">obpsenv@gov.sk.ca</a> and also cc the email to Innovation Saskatchewan at <a href="mailto:sasktechfund@innovationsask.ca">sasktechfund@innovationsask.ca</a>.</li><li>• Please use the following email subject line: <b>[Company Name] – Compliance Return for [Compliance Year (i.e., 20XX)]</b></li></ul> <p><b>Example:</b> The email subject line for the 2021 compliance year for the company "Regina Pulp &amp; Paper" that owns or operates multiple facilities would be: <i>"Regina Pulp &amp; Paper – Compliance Return for 2021".</i></p> <p>2022-12-14 08:10:50</p> <p>Version: 01.02 <span style="float: right;">Last revised: 2022-12-13</span></p>

Details on how to submit this compliance return form are provided in the “submission instructions” section.

In this example, a confidentiality request was not requested. Therefore, a separate letter requesting confidentiality is not required in the compliance return submission.

Once the compliance return form is completed, both file formats (.xlsm and .pdf) should be emailed to the Ministry of Environment at [OBPSENV@gov.sk.ca](mailto:OBPSENV@gov.sk.ca) and to Innovation Saskatchewan at [sasktechfund@innovationsask.ca](mailto:sasktechfund@innovationsask.ca) using the following subject line: *The ABC Oil Company – Compliance Return for 2020*. The compliance return must be submitted to the Ministry of Environment and Innovation Saskatchewan no sooner than five business days prior to sending the payment via the selected payment option.

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Declaration tab

**Declaration**  
**Compliance Return Form for Regulated Emitters Subject to**  
***The Management and Reduction of Greenhouse Gases (Standards and Compliance) Regulations***

Compliance year 2020	Company or operator name ABC Oil Company	Sector Upstream oil and gas
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Table 5: Summary of compliance obligation fulfillment

	OBPS registration number	Regulated facility name	From Table 1: Compliance obligation owed (tonne CO <sub>2</sub> e)	From Table 2: Compliance obligation fulfilled by retiring performance credits (tonne CO <sub>2</sub> e)	From Table 3: Compliance obligation fulfilled by a payment to the Saskatchewan Technology Fund (tonne CO <sub>2</sub> e)
1	10001111	Oil Facility 1	1,000	500	500 ✓
2	10001112	Oil Facility 2	2,000	1,000	1,000 ✓
3	10001113	Oil Facility 3	3,000	1,500	1,500 ✓
4	10001114	Oil Facility 4	4,000	2,000	2,000 ✓
5	10001115	Oil Facility 5	5,000	2,500	2,500 ✓
<b>Compliance obligation totals (tonne CO<sub>2</sub>e):</b>			<b>15,000</b>	<b>7,500</b>	<b>7,500</b>

I,  (authorized signing officer) confirm that the performance credits listed in this form, if any, are owned by the regulated emitter of the regulated facility named, and that the performance credits listed in this form have not been retired to fulfill the compliance obligation incurred by another facility.

Also, I confirm that all information provided in this form is accurate and that I am authorized to act on behalf of this facility or these facilities. I understand that this form is subject to the provisions of the corresponding legislation and regulations, that any submission containing inaccurate information may be denied and require resubmission, and that there are penalties under the corresponding act and regulations for providing false or misleading information. I authorize the Ministry of Environment to verify any information contained in this form with any entity that holds such information.

**Both an Excel (.xlsx file format) and PDF version of this form must be submitted along with any other required documents. After reviewing each tab, the authorized signing officer must enter the date and click the button below to convert this form to a PDF. The PDF must be signed by the authorized signing officer on the line below. A digital or handwritten signature is acceptable.**

Signature	Date of signature (yyyy-mm-dd) 2022-11-18
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2022-12-13 14:57:22

Version: 01.02 #####

In the Declaration tab of the compliance return form, the compliance year, company or operator name, sector, and information in Table 5 will be automatically populated.

Once all the fields of the compliance return tab have been completed, the authorizing signing officer will sign and date this declaration tab and then convert the compliance return form into a PDF file format by selecting the “Convert to PDF” button.

## Appendix B: Rate of payment into the Saskatchewan Technology Fund

The table of Saskatchewan Technology Fund payment rates, as set by order of the Lieutenant Governor in Council, is provided below for reference.

**Table 4:** Rate of Payment into the Saskatchewan Technology Fund

<b>Item</b>	<b>Year</b>	<b>Rate of Payment<sup>1</sup> (Dollars per tonne CO<sub>2</sub>e)</b>
<i>Column 1</i>	<i>Column 2</i>	<i>Column 3</i>
1	2019	20
2	2020	30
3	2021	40
4	2022	50
5	2023	65
6	2024	80
7	2025	95
8	2026	110
9	2027	125
10	2028	140
11	2029	155
12	2030	170

<sup>1</sup> The rate of payment in Column 3 of Table 4 is established on January 1 of the corresponding year in Column 2 of Table 4 and is effective until December 31 of that year. The rate of payment in Column 3 corresponding to the year 2030 will apply in all subsequent years unless an alternative rate of payment is set by order of the Lieutenant Governor in Council.