

Low Carbon Fuels Act

# LOW CARBON FUELS (TECHNICAL) REGULATION B.C. Reg. 295/2023

Deposited December 29, 2023 and effective January 1, 2024

**Consolidated Regulations of British Columbia** 

This is an unofficial consolidation.

Point in time from January 1, 2024 to March 31, 2025

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# Low Carbon Fuels Act

# LOW CARBON FUELS (TECHNICAL) REGULATION B.C. Reg. 295/2023

### **Contents**

PART 1	1 - Interpretation	
1	Definitions	1
2	Carbon dioxide equivalent	1
3	Alternatives to base fuels	2
PART 2	2 - Renewable Fuel Requirements	
4	Eligible renewable fuel	2
5	Labelling requirements	2
6	Labelling requirements – label design	3
PART 3	3 - LOW CARBON FUEL REQUIREMENTS	
Divi	sion 1 – Determining Compliance Units	
7	Energy effectiveness ratio (EER)	4
8	Additional carbon intensity attributed to use (UCI)	4
9	Energy content (EC)	4
Divi	sion 2 – Determining Carbon Intensity	
10	Determining carbon intensity	4
11	Determining carbon intensity – publication	5
12	Determining carbon intensity – lifecycle analysis	5
13	Carbon intensity records – revision under section 18 (4) of Act	6
PART 4	4 - COMPLIANCE REPORTS	
Divi	sion 1 – Compliance Reports	
14	Definitions	6
15	Compliance reports – general requirements	7
16	Compliance reports – renewable fuel target	7
17	Compliance reports – low carbon fuel target	7
18	Supplementary reports	8
Divi	sion 2 – Early-Issuance Applications	
19	Definitions	9
20	Early-issuance applications	9
PART :	5 - General	
21	Identification of fuels	10
SCHED	ule 1	10
SCHED	ULE 2	11
SCHED	ULE 3	13

Point in time from January 1, 2024 to March 31, 2025

# Low Carbon Fuels Act

# LOW CARBON FUELS (TECHNICAL) REGULATION B.C. Reg. 295/2023

# **PART 1 – INTERPRETATION**

#### Definitions

1 In this regulation:

"Act" means the Low Carbon Fuels Act;

- "biodiesel" means fuel that is
  - (a) produced from biomass, and
  - (b) made up of mono-alkyl esters of long chain fatty acids;
- "cargo handling equipment" means cranes, container handlers, tractors and other equipment that is used to move cargo within a port or other marine terminal;
- "CNG" means compressed natural gas;
- "CO2e" means carbon dioxide equivalent;
- **"fuel code"**, in relation to a fuel for which a carbon intensity is published under section 20 (1) (b) *[determining carbon intensity publication]* of the Act, means a unique identifying number specified for the fuel in the publication;
- **"GHGenius"** means version 5.02b of the GHGenius lifecycle analysis model with any changes that the director considers to be corrections to the model or immaterial to the determination of carbon intensity;
- "ground support equipment" means equipment that is used to service aircraft between flights;
- **"heavy-duty motor vehicle"** means a motor vehicle with a gross vehicle weight rating of more than 3 856 kg;
- "heavy forklift" means
  - (a) a rough-terrain forklift, or
  - (b) a forklift with a lifting capacity of more than 6 800 kg;
- "light-duty motor vehicle" means a motor vehicle with a gross vehicle weight rating of 3 856 kg or less;
- "LNG" means liquefied natural gas;
- "motor vehicle" has the same meaning as in the Motor Vehicle Act.

#### Carbon dioxide equivalent

- 2 For the purposes of the definition of "carbon dioxide equivalent" in section 1 of the Act, the carbon dioxide equivalent of a given mass of another greenhouse gas is to be determined by multiplying
  - (a) the mass of the gas, and

Part 2 – Renewable Fuel Requirements

- (b) the global warming potential of the gas
  - (i) as specified in Schedule 1, or
  - (ii) if none is specified in Schedule 1, as specified in the Schedule to the Carbon Neutral Government Regulation, B.C. Reg. 392/2008.

#### Alternatives to base fuels

- 3 (1) This section applies despite section 5 [alternatives to base fuels] of the Act.
  - (2) A type B fuel is to be considered an alternative to
    - (a) fossil-derived gasoline, if the end use of the fuel is use in a light-duty motor vehicle for the purpose of transportation by road, and
    - (b) fossil-derived diesel fuel, if the end use of the fuel is use in a heavy-duty motor vehicle for the purposes of transportation by road.
  - (3) A fuel used to provide ground power at an airport is to be considered an alternative to fossil-derived diesel fuel.

# PART 2 – RENEWABLE FUEL REQUIREMENTS

#### Eligible renewable fuel

- 4 For the purposes of the definition of "eligible renewable fuel" in section 1 of the Act, the following fuels are prescribed:
  - (a) in relation to the gasoline category,
    - (i) biomass-derived gasoline,
    - (ii) biomass-derived ethanol, and
    - (iii) biomass-derived naphtha;
  - (b) in relation to the diesel fuel category,
    - (i) biomass-derived diesel fuel, and
    - (ii) biodiesel;
  - (c) in relation to the jet fuel category, biomass-derived jet fuel.

#### Labelling requirements

- 5 (1) This section applies in relation to the supply to a consumer of
  - (a) diesel fuel mixed with biodiesel, if more than 5% is biodiesel, and
  - (b) gasoline mixed with ethanol, if more than 10% is ethanol.
  - (2) A person who supplies fuel through final supply equipment that displays the volume and price of the fuel must comply with section 11 (a) *[renewable fuel labelling]* of the Act by posting a label that meets the following requirements:
    - (a) the label must be posted on the supply equipment near where the volume and price are displayed and so that the label is visible to a person to whom the volume and price are visible;

- (b) the label must be in good condition;
- (c) the label must meet the design requirements specified in section 6 of this regulation.
- (3) A person who supplies fuel through final supply equipment not described in subsection (2) must comply with section 11 (b) of the Act by giving to the consumer a notice in the form of an invoice, bill of lading, shipping paper or other document that clearly sets out, as a percentage or range of percentages, the portion of biodiesel or ethanol, as applicable, that is contained in the mixture.

#### Labelling requirements – label design

- 6 (1) For the purposes of section 5 (2) (c), a label must be designed as follows:
  - (a) the label must be able to withstand extremes of weather for at least one year and be resistant to water and to automotive fuel, oil, grease, solvents and detergents;
  - (b) the label must measure not less than 7.5 cm in width and 6.5 cm in height and be divided horizontally into 2 bands as follows:
    - (i) the top band must be not less than 2.5 cm in height and have a black background with coloured print, in the colour specified in subsection (2), that is
      - (A) not less than 18 point Helvetica bold or Arial bold font,
      - (B) not less than 0.3 cm from the edges, and
      - (C) centered horizontally and vertically within the band;
    - (ii) the bottom band must be not less than 4 cm in height and have a coloured background, in the colour specified in subsection (2), with black print that is
      - (A) not less than 14 point Helvetica bold or Arial bold font,
      - (B) not less than 0.3 cm from the edges, and
      - (C) centered horizontally and vertically within the band;
  - (c) the label must set out, as a percentage or range of percentages, the portion of biodiesel or ethanol, as applicable, contained in the mixture using words or expressions
    - (i) approved by the director, and
    - (ii) published on a publicly accessible website maintained by or on behalf of the minister.
  - (2) For the purposes of subsection (1) (b) (i) and (ii),
    - (a) a label in relation to biodiesel content must use non-fade Blue: PMS 277 ink for the coloured print in the top band and the coloured background of the bottom band, and

(b) a label in relation to ethanol content must use non-fade Orange: PMS 1495 ink for the coloured print in the top band and the coloured background of the bottom band.

# PART 3 – LOW CARBON FUEL REQUIREMENTS

# **Division 1 – Determining Compliance Units**

#### Energy effectiveness ratio (EER)

- 7 For the purposes of section 13 (3) [supply of fuel determining compliance units] of the Act, the EER of a fuel is
  - (a) the number specified for the fuel in the following table in Schedule 2, as applicable, by reference to the end use of the fuel:
    - (i) in the case of a fuel in the diesel fuel category, Table 1;
    - (ii) in the case of a fuel in the gasoline category, Table 2;
    - (iii) in the case of a fuel in the jet fuel category, Table 3, or
  - (b) if the fuel is not listed in the applicable table, 1.0.

#### Additional carbon intensity attributed to use (UCI)

- 8 For the purposes of section 13 (3) of the Act, the UCI of a fuel is
  - (a) the number specified in Table 4 of Schedule 2 for the fuel by reference to the end use of the fuel, or
  - (b) if the fuel is not listed in the table, 0.

#### Energy content (EC)

- 9 For the purposes of section 13 (3) of the Act, the EC of a fuel is the product of
  - (a) the amount of the fuel, and
  - (b) the energy density of the fuel specified in Table 5 of Schedule 2 for the fuel or, if none is specified, the higher heating value for a given amount of the fuel.

### **Division 2 – Determining Carbon Intensity**

#### **Determining carbon intensity**

- (1) For the purposes of section 19 (a) [determining carbon intensity base fuels and their components] of the Act, the carbon intensity set out opposite a base fuel in Table 1 of Schedule 3 is prescribed for the base fuel and fossil-derived components of the base fuel.
  - (2) For the purposes of section 19 (b) (ii) [determining carbon intensity default values for other fuels] of the Act,

Part 3 – Low Carbon Fuel Requirements

- (a) the carbon intensity of a fuel described in column 1 of Table 2 of Schedule 3 is the carbon intensity prescribed in column 2 opposite, and
- (b) the carbon intensity of any other fuel is the following:
  - (i) if the fuel is in the diesel fuel category, 100.21 g CO2e/MJ;
  - (ii) if the fuel is in the gasoline category, 93.67 g CO2e/MJ;
  - (iii) if the fuel is in the jet fuel category, 88.83 g CO2e/MJ.

#### Determining carbon intensity – publication

- **11** For the purposes of section 20 (1) (a) *[determining carbon intensity publication minister may publish without application or invitation]* of the Act, the following fuels are prescribed:
  - (a) CNG;
  - (b) hydrogen;
  - (c) LNG;
  - (d) propane.

#### Determining carbon intensity - lifecycle analysis

- 12 (1) For the purposes of the definition of "stage" in section 21 (1) [determining carbon intensity lifecycle analysis] of the Act, the stages described in Table 3 of Schedule 3 are prescribed.
  - (2) For the purposes of section 21 (3) (a) of the Act, the carbon intensity for a stage in the lifecycle of a fuel is to be determined
    - (a) using GHGenius, and
    - (b) in accordance with subsections (4) to (7) of this section.
  - (3) For the purposes of section 21 (3) (b) (i) of the Act, an alternative method for determining the carbon intensity for a stage in the lifecycle of a fuel must
    - (a) be submitted in a form and manner required by the director,
    - (b) include the information set out in section 15 (1) [compliance reports general requirements] of this regulation, and
    - (c) be supported by an analysis that
      - (i) relies on the lifecycle analysis model of GHGenius except where a departure is required to account for primary data,
      - (ii) demonstrates that the alternative method is a more accurate method of determining the carbon intensity for the stage, and
      - (iii) is prepared in accordance with subsections (4) to (7) of this section.
  - (4) For the purposes of this section, a type A fuel must be considered to have the following end use:
    - (a) in the case of fuel in the gasoline fuel category, use in a light-duty motor vehicle for the purpose of transportation by road;

- (b) in the case of fuel in the diesel fuel category, use in a heavy-duty motor vehicle for the purpose of transportation by road;
- (c) in the case of fuel in the jet fuel category, use in an airplane.
- (5) For the purposes of this section, a determination in relation to a fuel set out in Column 1 of Table 4 of Schedule 3 must be based on the assumptions set out in Column 2 opposite the fuel.
- (6) For the purposes of this section, the director may exclude avoided emissions that the director would otherwise include in a determination if
  - (a) the determination is made in response to an application under section 20 (1) (b) (i) of the Act, and
  - (b) the application includes a request that avoided emissions not be considered and an explanation of the reason for the request.
- (7) For the purposes of this section, emissions of carbon dioxide that are attributable to biogenic sources are not to be counted as emissions but are, if captured and sequestered, to be counted against emissions.

#### Carbon intensity records - revision under section 18 (4) of Act

- **13** A revision under section 18 (4) *[carbon intensity records]* of the Act to a carbon intensity record for a fuel to show the published carbon intensity for the fuel must indicate on the record
  - (a) the date of the revision,
  - (b) the fuel code, if any, for the published carbon intensity,
  - (c) the fuel code, if any, that previously applied to the fuel, and
  - (d) the person who holds the record when the revision is made.

#### **PART 4 – COMPLIANCE REPORTS**

#### **Division 1 – Compliance Reports**

#### Definitions

**14** In this Division:

"compliance report" means a report under section 28 of the Act;

"identifying information", in relation to a fuel, means

- (a) the name and category of the fuel, and
- (b) the fuel code for the fuel or, if there is no fuel code, both
  - (i) the carbon intensity of the fuel, and
  - (ii) the provision required under section 18 (2) (b) [carbon intensity record] of the Act to be referenced in the carbon intensity record for the fuel.

#### Part 4 - Compliance Reports

#### Compliance reports – general requirements

- 15 (1) A compliance report must include the following information about the person who submits the report:
  - (a) the legal name of the person;
  - (b) the operating name of the person;
  - (c) the telephone number of the person;
  - (d) the person's address for service, which must include both a postal address in British Columbia and an email address;
  - (e) the address in British Columbia at which records are maintained for the purposes of section 27 [*requirement to keep records in British Columbia*] of the Low Carbon Fuels (General) Regulation.
  - (2) A compliance report must include a signed statement of the person who submits the report, or an officer, director or agent of that person, declaring the following:
     "I certify that the information in this report is true and complete to the best of my knowledge and I understand that the director may require records evidencing the truth of that information to be provided."

#### Compliance reports – renewable fuel target

- **16** For the purposes of assessing compliance with section 9 [*renewable fuel target*] of the Act, a compliance report must include the following information for each tracked category in which the person marketed tracked fuel in the compliance period:
  - (a) the identifying information for and amount of each tracked fuel marketed;
  - (b) the amount of eligible renewable fuel notionally transferred away by the person under section 10 (1) [notional transfers, retention and deferral] of the Act, on or before the compliance date, that has not previously been assessed as transferred;
  - (c) the amount of eligible renewable fuel notionally received by the person under section 10 (1) of the Act, on or before the compliance date for the period, that has not been previously assessed as transferred;
  - (d) the amount of eligible renewable fuel notionally retained under section 10 (2) of the Act by the person;
  - (e) the portion of the renewable fuel target under section 9 of the Act deferred under section 10 (3) of the Act by the person.

#### Compliance reports - low carbon fuel target

- 17 (1) For the purposes of assessing compliance with section 12 *[low carbon fuel target]* of the Act, a compliance report must include the following information:
  - (a) for each fuel that the person marketed in the compliance period,
    - (i) the identifying information for and amount of the fuel,
    - (ii) if the end use of the fuel is relevant to the calculation of compliance units under section 13 [supply of fuel] of the Act, a list of the end uses

for which the fuel was reportably supplied and the amount of the fuel reportably supplied for each of those end uses, and

- (iii) in the case of electricity, the following information for each piece of final supply equipment through which the person marketed electricity:
  - (A) the registration number assigned by the director to the equipment or, if none has been assigned, the information set out in subsection (2) of this section for the equipment;
  - (B) the days on which the person was responsible for electricity reportably supplied through the equipment;
- (b) for each fuel that the person reportably exported in the compliance period,
  - (i) the identifying information for and amount of the fuel, and
  - (ii) if the end use of the fuel is relevant to the calculation of compliance units under section 17 [export of fuel] of the Act, a list of the end uses for which the fuel was reportably supplied and the amount of the fuel reportably supplied for each those end uses;
- (c) for each allocation agreement, in effect in the compliance period, to which the person is a party, other than an inter-refiner agreement,
  - (i) the information about the parties that is required to be included in the agreement by section 9 (3) (a) [content of allocation agreement general] of the Low Carbon Fuels (General) Regulation, and
  - (ii) the following information about each fuel that is governed by the agreement:
    - (A) the identifying information for the fuel;
    - (B) the amount of the fuel for which responsibility was allocated in the compliance period and the party to whom the allocation was made.
- (2) For the purposes of subsection (1) (a) (iii), the following information, or an explanation of why the information cannot be included, is to be included for final supply equipment that has not been assigned a registration number by the director:
  - (a) the address and GPS coordinates of the equipment's location;
  - (b) the manufacturer, serial number and level of the equipment;
  - (c) the intended use of the fuel supplied through the equipment.

#### Supplementary reports

- **18** A report under section 29 [supplementary reports] of the Act to supplement information in a compliance report must
  - (a) include the information and signed statement required by section 15 *[compliance reports general requirements]* of this regulation,

- Part 4 Compliance Reports
- (b) identify the information to be supplemented and set out the reason why the information is incomplete or inaccurate or has changed, and
- (c) include any additional information required to completely and accurately disclose the information required to be included in the compliance report.

### **Division 2 – Early-Issuance Applications**

#### Definitions

**19** In this Division:

"calendar quarter" means

- (a) January through March,
- (b) April through June,
- (c) July through September, or
- (d) October through December;
- "early-issuance application" means an application under section 13 (1) (b) [supply of fuel] of the Act;

#### "early-issuance period" means

- (a) January through March,
- (b) January through June, or
- (c) January through September.

#### Early-issuance applications

- **20** (1) A person may make an early-issuance application for an early-issuance period in a compliance period if the person
  - (a) may be issued credits under section 13 [supply of fuel] of the Act for the early-issuance period,
  - (b) has not marketed, and does not intend to market, a fuel in the compliance period for which the number calculated under section 13 (3) of the Act was or would be negative, and
  - (c) has not reportably exported, and does not intend to reportably export, a fuel in the compliance period.
  - (2) An early-issuance application must
    - (a) relate to an early-issuance period,
    - (b) include a report that sets out, for the early-issuance period, the information required by sections 15 to 17 *[compliance reports]*, which are to be read for the purposes of this section as though a reference to the compliance period were a reference to the early-issuance period, and
    - (c) identify the calendar quarters, if any, in the early-issuance period in relation to which a previous early-issuance application has been made.

(3) An early-issuance application and a report required under subsection (2) (b) must be submitted to the director in the form and manner required by the director.

# PART 5 - GENERAL

#### Identification of fuels

- 21 If the director has published, on a publicly accessible website maintained by or on behalf of the minister, a system for categorizing or describing fuels,
  - (a) a report under Division 1 [*Reports*] of Part 6 of the Act must identify fuels in accordance with the system as it is published on the day the report is submitted, and
  - (b) the following records must identify fuels in accordance with the system as it is published on the day the record is submitted:
    - (i) an application under section 13 (1) (b) [supply of fuel earlyissuance applications] of the Act;
    - (ii) a proposal under section 21 (3) (b) (i) [determining carbon intensity lifecycle analysis alternative methods] of the Act.

### SCHEDULE 1

### **GLOBAL WARMING POTENTIALS**

Item	Column 1 Greenhouse gas	Column 2 Global warming potential
1	Carbon dioxide (CO <sub>2</sub> )	1
2	Dichlorodifluoromethane (CFC-12)	10 200
3	1,1,1,2-Tetrafluoroethane (HFC-134a)	1 300
4	Methane $(CH_4)$ – fossil-derived	30
5	Methane $(CH_4)$ – not fossil-derived	28
6	Nitrous oxide (N <sub>2</sub> O)	265
7	Sulfur hexafluoride (SF <sub>6</sub> )	23 500

# SCHEDULE 2

# **CHARACTERISTICS OF FUELS**

# Table 1 Energy Effectiveness Ratio (EER) – Diesel Fuel Category

Item	Column 1 Fuel	Column 2 End use	Column 3 EER
1	CNG	Any	0.9
2	Electricity	Battery bus	3.8
		Battery truck	3.2
		Cargo handling equipment	2.5
		Fixed guiderail	2.9
		Ground support equipment	2.5
		Heavy forklift	3.9
		Marine	2.5
		Shore power	2.8
		Trolley bus	2.4
		Other or unknown	1.0
3	Hydrogen	Fuel cell vehicle	1.8
		Other or unknown	0.9
4	LNG	Compression-ignition engine	1.0
		Other or unknown	0.9
5	Propane	Any	0.9

# Table 2Energy Effectiveness Ratio (EER) – Gasoline Category

Item	Column 1 Fuel	Column 2 End use	Column 3 EER
1	CNG	Any	0.9
2	Electricity	Light-duty motor vehicle	3.5
		Other or unknown	1.0
3	Hydrogen	Fuel cell vehicle	2.4
		Other or unknown	0.9
4	Propane	Any	0.9

### Table 3

# **Energy Effectiveness Ratio (EER) – Jet Fuel Category**

Item	Column 1	Column 2	Column 3
	Fuel	End use	EER
1	Electricity	Any	2.5

Table 4	
Additional Carbon Intensity Attributable to Use (UC)	I)

Item	Column 1 Fuel	Column 2 End use	Column 3 UCI (g CO2e/MJ)
1	LNG	Marine	
		General	27.3
		Operated within 51 to 75% of load range	17.8
		Operated within 76 to 100% of load range	12.2
		Marine, with methane slip reduction kit	
		General	10.6
		Operated within 26 to 75% of load range	8.4
		Operated within 76 to 100% of load range	8.0
		Unknown	27.3
		Other	0

# Table 5Energy Content (EC) – Energy Density

Item	Column 1 Fuel	Column 2 Energy density
1	Biodiesel	35.4 MJ/L
2	CNG	38.27 MJ/m <sup>3</sup>
3	Electricity	3.6 MJ/kWh
4	Ethanol	23.58 MJ/L
5	Fossil-derived diesel fuel	38.65 MJ/L
6	Fossil-derived jet fuel	37.4 MJ/L
7	Gasoline	34.69 MJ/L
8	Hydrogen	141.76 MJ/kg

# LOW CARBON FUELS ACT LOW CARBON FUELS (TECHNICAL) REGULATION

Schedule 3

Item	Column 1 <b>Fuel</b>	Column 2 Energy density
9	Hydrogen-derived renewable diesel fuel	37.89 MJ/L
10	Other diesel fuel	36.51 MJ/L
11	Other jet fuel	36 MJ/L
12	LNG	53.54 MJ/kg
13	Naphtha	34.51 MJ/L
14	Propane	25.62 MJ/L

# SCHEDULE 3

### **CARBON INTENSITY**

# Table 1 Carbon Intensity for Base Fuels and their Components

Item	Column 1 Base fuel	Column 2 Carbon intensity (g CO2e/MJ)
1	Diesel fuel	94.38
2	Gasoline	93.67
3	Jet fuel	88.83

# Table 2Default Carbon Intensity for Other Fuels

Item	Column 1 Fuel	Column 2 Carbon intensity (g CO2e/MJ)
1	CNG	63.91
2	Electricity	12.14
3	Hydrogen	123.96
4	LNG	90.11
5	Propane	79.87

Low CARBON FUELS ACT LOW CARBON FUELS (TECHNICAL) REGULATION Schedule 3

# Table 3Lifecycle Analysis – Stages

Item	Column 1 Stage	Column 2 Description	
1	Direct land use change	the activities and processes associated with changing the use of land from another use to	
	6	(a) feedstock production or recovery,	
		(b) fuel production,	
		(c) roads for access to feedstock or an energy source,	
		(d) feedstock exploration activities, or	
		(e) pipelines, transmission lines or other means of transporting feedstock or fuel	
2	Feedstock production	the activities and processes associated with producing feedstock, including, without limitation,	
		(a) land cultivation,	
		(b) soil organic carbon changes from land management,	
		(c) fertilizer production and use,	
		(d) harvesting, and	
		<ul> <li>(e) processing, handling and storage that occurs before transporting the feedstock for upgrading or to a fuel production facility</li> </ul>	
3	Feedstock upgrading	the activities and processes associated with upgrading feedstock from raw material to a material suitable for fuel production	
4	Feedstock transport	the activities and processes associated with transporting feedstock from the location of production to an upgrading facility or to a fuel production facility	
5	Feedstock co-products production	the activities and processes associated with producing products other than the feedstock during feedstock production or upgrading activities	
6	Fuel production	the activities and processes associated with producing fuel at a fuel production facility	
7	Fuel co-products production	the activities and processes associated with producing products other than the fuel during fuel production	
8	Fuel storage and distribution	the activities and processes associated with storing, handling and transporting fuel from the fuel production facility to and at the fueling station	
9	Fuel dispensing	the activities and processes associated with dispensing the fuel at a fueling station	
10	End use of fuel	the end use of the fuel	

# Low Carbon Fuels Act LOW CARBON FUELS (TECHNICAL) REGULATION

Schedule 3

### Table 4

# Lifecycle Analysis – Avoided Emissions

Item	Column 1 Fuel	Column 2 Assumptions
1	Fuel produced from waste diverted from a landfill	The waste would otherwise be deposited in a landfill that captures 75% of methane emissions. The methane emissions, before capture, that would otherwise result from the deposit of the waste in a landfill are 90% of the emissions specified for the waste in the column headed "Final (Adjusted) $CH_4$ Generation, MTCO <sub>2</sub> E/Dry Metric Ton" in Exhibit 6-7 in the Manage Practice Chapters of the United States Environment Protection
		Agency's Documentation for Greenhouse Gas Emission and Energy Factors Used in the Waste Reduction Model (WARM), version 15, dated November 2020, as the table read on January 1, 2024.
2	Natural gas produced from landfill gas	The landfill gas would otherwise be captured.
3	Natural gas produced from manure	The emissions that would otherwise result from the storage of the manure are the emissions specified for 2019 by Table 3.B(a)s1 of the 2021 Common Report Format (CRF) Table submitted by Canada on April 12, 2021 under the United Nations Framework Convention on Climate Change, as Table 3.B(a)s1 read on January 1, 2024.
4	Natural gas produced from organic waste diverted from composting	The emissions from composting would otherwise be the emissions specified in Table 4.1 in Volume 5 of the 2006 IPCC Guidelines for National Greenhouse Gas Inventories, as the guidelines read on January 1, 2024.

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