

# Going Green Table

## Select Ontario Incentives

Leading companies recognize that social, environmental, economic and ethical factors directly affect their business strategy and success. As sustainability becomes an integral component of the executive agenda, organizations need to find the appropriate balance between generating profits and reducing the impact of operations on people and the environment.

This is not an impossible task. Numerous incentives could help your company embrace sustainability and going green concepts.



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# Going Green Table

Federal

## Select Federal Incentives

The business environment is changing. With change comes opportunity.

INCOME TAX INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
<b>Canadian Renewable and Conservation Expenses (CRCE)</b>	Canada Revenue Agency	Deduction for project developments costs (e.g., feasibility studies, engineering and design work).	Majority of tangible property associated with the project must be eligible as Class 43.1 or 43.2 assets.	No maximum. Can be carried forward indefinitely or transferred to investors using flow-through shares.
<b>Capital Cost Allowance deduction</b>	Canada Revenue Agency	<ul style="list-style-type: none"> <li><b>Class 43.2:</b> Clean energy generation equipment.</li> <li><b>Class 43.1:</b> Energy conservation equipment.</li> <li><b>Class 49:</b> Carbon dioxide pipelines.</li> <li><b>Class 7:</b> Pumping and compression equipment for carbon dioxide pipelines.</li> </ul>	<p>Eligible equipment must be acquired before 2020, generate heat for use in an industrial process or electricity, by using a renewable energy source, using waste fuel or making efficient use of fossil fuels. Proposed: Also includes assets acquired after February 25, 2008, that generate energy in the form of electricity or heat using ground-source heat pump systems or bio-gas production equipment.</p> <p>Assets described in class 43.2 but that meet lower efficiency standards.</p> <p>Eligible equipment must be acquired after February 25, 2008.</p> <p>Eligible equipment must be acquired after February 25, 2008.</p>	<p>50% annual deduction (declining balance, subject to half-year rule).</p> <p>30% annual deduction (declining balance, subject to half-year rule).</p> <p>8% annual deduction (declining balance, subject to half-year rule).</p> <p>15% annual deduction (declining balance, subject to half-year rule).</p>
<b>Scientific Research and Experimental Development (SR&amp;ED) deduction</b>	Canada Revenue Agency	Current tax deduction for qualifying current and capital SR&ED expenditures.	Projects must be for "basic research," "applied research" or "experimental development."	No maximum.
<b>SR&amp;ED Investment Tax Credits (ITCs)</b>	Canada Revenue Agency	ITC for qualifying current and capital expenditures incurred to carry on qualified SR&ED in Canada (also for certain salaries and wages on SR&ED carried outside Canada).	Projects must be for "basic research," "applied research" or "experimental development."	ITCs equal 20% of eligible expenditures (for Canadian-controlled private corporations, ITCs are 35% on up to \$3 million of annual expenditures and are wholly or partly refundable). Unused ITCs can be carried back three years or carried forward 20.
OTHER INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
<b>Agri-Opportunities Program</b>	Agriculture and Agri-Food Canada	Repayable funding for the commercialization of new innovative value-added agricultural, agri-food and agri-based products, services and processes that are not currently commercially produced or available in Canada. Program ends March 31, 2011. Repayment is over eight years from the completion date; repayment start date can be deferred for up to three years.	Projects must be new and innovative, ready to commercialize and benefit the Canadian agriculture and agri-food sectors and Canada. New products can include bioproducts; however, transportation bio-fuel projects eligible under the ecoABC initiative (see below) are not eligible. At least 30% of funding to commercialize must be from private sources.	Up to 1/3 of eligible costs. Maximum \$10 million.
<b>ArboraNano Network</b>	Canadian Forest NanoProduct Network and FPIInnovations	Funding for the research and development of nanoproducts using nanotechnology and sustainable materials from Canada's forest resource.	Eligible corporations must be member companies. Projects must have specific development goals, be within the Networks of Centres of Excellence guidelines and be approved by the board of the ArboraNano Network.	Determined by the Scientific Committee of the ArboraNano Network. No maximum.
<b>Canadian Textiles Program</b>	Industry Canada	Funding for Canadian textile manufacturers to re-engineer textile production processes or re-tool production equipment and facilities. Applications must be made by September 30, 2009.	Corporations must be established before June 27, 2002, be created to manufacture textiles and have a proven product or service with a history of sales.	Grants: up to 50% of eligible projects costs. Maximum \$100,000. Repayable contributions: Maximum \$3 million on up to \$8 million of eligible costs.
<b>Clean Energy Fund (CEF)</b>	Natural Resources Canada	Funding for research, development and demonstration projects to advance Canadian leadership in clean energy technologies: <ul style="list-style-type: none"> <li><b>Large Scale Carbon Capture and Storage:</b> Funding for real-world applications that build on progress realized through development and demonstration projects.</li> <li><b>Renewable Energy and Clean Energy Systems Demonstration:</b> Funding for demonstrations that will accelerate the deployment of renewable and clean energy systems in the power and thermal supply systems. Proposals must be filed before September 15, 2009.</li> <li><b>Research and Development:</b> Funding for a range of projects from basic research to pre-demonstration pilot projects.</li> </ul>	<p>Funding may be repayable if the project generates a profit.</p> <p>Projects must be at or near full commercial scale and have a minimum total demonstration project cost of \$100 million.</p> <p>Eligible technologies include Smart Grid and integration systems that meet the greenhouse gas mitigation objectives of the CEF. Other technologies may require the involvement of at least one utility partner.</p> <p>Eligible projects are in one of four areas: renewable and clean energy; new technologies to address the environmental challenges facing oil sands; hydrogen and fuel cells; and technologies to lower CO<sub>2</sub> capture costs and increase knowledge on CO<sub>2</sub> storage.</p>	<p>Not available at this time.</p> <p>Up to 50% of total demonstration project costs. Minimum funding \$2.5 million, maximum \$50 million. Total government funding cannot exceed 75% of eligible project costs.</p> <p>Not available at this time.</p>
<b>ecoAgriculture Bio-fuels Capital Initiative (ecoABC)</b>	Agriculture and Agri-Food Canada	Repayable funding to construct or expand existing transportation bio-fuel (e.g., ethanol, bio-diesel and cellulosic ethanol) production facilities. Program ends March 31, 2011. Repayment is over seven years, starting three years after production begins.	Projects must use agricultural feedstocks to produce bio-fuels and have new agricultural producer equity investments of at least 5% of total eligible project costs. A maximum of \$1 million investment per agricultural producer is recognized. Minimum annual new production capacity is 3 million litres for bio-diesel facilities and 5 million litres for fuel ethanol facilities.	Up to 25% of eligible costs. Maximum \$25 million.
<b>ecoENERGY Programs</b>	Natural Resources Canada (NRCAN)	<ul style="list-style-type: none"> <li><b>ecoENERGY for Bio-fuels:</b> Incentives for producers of renewable alternatives to gasoline and diesel (e.g., ethanol and bio-diesel) provided for up to seven years. Production must occur before March 31, 2017.</li> <li><b>ecoENERGY for Renewable Heat:</b> Incentives for installing solar space and water heaters.</li> <li><b>ecoENERGY for Renewable Power:</b> Incentives for the supply of clean electricity from renewable sources (e.g., wind, bio-mass, low-impact hydro, geothermal, solar photovoltaic and ocean energy) for up to 10 years.</li> <li><b>ecoENERGY Retrofit Small and Medium Organizations:</b> Incentives to improve energy efficiency in commercial and institutional buildings and industrial facilities. Projects must be completed by March 31, 2012.</li> <li><b>ecoENERGY for Industry:</b> <ul style="list-style-type: none"> <li><b>Process Integration (PI) study:</b> incentives to conduct a PI study (energy audit) to determine the most efficient use of energy, water and raw materials.</li> <li><b>Computational Fluid Dynamics (CFD) Study:</b> incentives to conduct a CFD study to identify, quantify and explain uneven heat transfer in process fluid that leads to inefficiencies.</li> </ul> </li> </ul>	<p>Maximum of 30% of program volume limits per recipient. Eligible facilities must be constructed before March 31, 2011.</p> <p>Eligible projects require pre-approval and must be completed within nine months.</p> <p>Projects must be constructed before April 1, 2011, and have a total rated capacity of at least 1 megawatt. Maximum capacity factors depend on the technology.</p> <p>Industrial facilities must have under 500 employees. Commercial and institutional buildings must have a floor area that is no more than 20,000 square metres. Pre-approval is required.</p> <p>Projects require pre-approval. Eligible facilities must be registered with NRCAN's network of Canadian Industry Program for Energy Conservation (CIPEC) leaders, and have independent energy and/or water networks and utility or treatment systems bottlenecks.</p> <p>Projects require pre-approval. Eligible facilities must be registered with NRCAN's network of CIPEC leaders and have complex fluid and energy networks that are inefficient.</p>	<p>Per-litre incentives are based on fuel type and years into program. Maximum \$0.20 per litre.</p> <p>Maximum: \$80,000 for solar air projects and \$400,000 for solar hot water projects (based on per square metre of collector area). Corporate maximum is \$2 million.</p> <p>\$0.01 per kilowatt hour. Maximum \$80 million per project, \$256 million per recipient. Total government assistance cannot exceed 75% of capital costs.</p> <p>\$10 per gigajoule of estimated annual energy savings, up to 25% of eligible project costs. Maximum \$50,000 per project and \$250,000 per organization.</p> <p>Up to 50% of study cost. Maximum \$50,000.</p> <p>Up to 50% of study cost. Maximum \$30,000.</p>

# Going Green Table

Ontario

## Select Ontario Incentives

Part 1 of 3

The business environment is changing. With change comes opportunity.

INCOME TAX INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
<b>Ontario Business Research Institute Tax Credit (OBRI)</b>	Canada Revenue Agency	20% refundable tax credit on qualifying Scientific Research and Experimental Development (SR&ED) expenditures incurred in Ontario.	SR&ED expenditures must be incurred by a permanent establishment in Ontario under contracts with eligible Ontario research institutes.	Up to \$4 million per year (20% of a \$20 million annual expenditure limit for an associated group).
<b>Ontario Innovation Tax Credit (OITC)</b>	Canada Revenue Agency	10% refundable tax credit on qualifying SR&ED expenditures incurred in Ontario.	SR&ED expenditures must be incurred by a permanent establishment in Ontario.	Up to \$300,000 per year (10% of a \$3 million annual expenditure limit for an associated group. The \$3 million limit is eliminated or reduced if taxable income and taxable capital exceed specified thresholds.)
<b>Ontario Research and Development Tax Credit</b>	Canada Revenue Agency	4.5% non-refundable tax credit on qualifying SR&ED expenditures incurred in Ontario.	Expenditures must qualify for the federal investment tax credit.	No maximum.
<b>Ontario Tax Exemption for Commercialization (OTEC)</b>	Ontario Ministry of Finance	10-year income and minimum tax exemption for corporations incorporated after March 24, 2008 and before March 25, 2012.	Corporations must commercialize intellectual property developed by qualifying Canadian universities, colleges or research institutes, and must derive all or substantially all of their gross revenue from eligible commercialization businesses.	No maximum.
SALES TAX INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
<b>Solar, wind, micro hydro-electric and geothermal energy systems rebate</b>	Ontario Ministry of Revenue	Rebate of retail sales tax for builders that install or expand qualifying alternative energy systems or their components in residential premises.	Qualifying systems must be purchased and installed before January 1, 2010.	No rebate limit.
<b>Vehicles powered by alternative fuels</b>	Ontario Ministry of Revenue	Retail sales tax (RST) rebate for acquisition of vehicles that operate on or are converted to operate on alternative fuels.	Qualifying hybrid electric vehicles must be purchased or leased before April 1, 2012.	Rebate for RST paid. Maximum \$2,000.
OTHER INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
<b>Achieving Innovation &amp; Manufacturing Excellence</b>	Yves Landry Foundation	Grants for Ontario manufacturers with at least three years of operating history or a solid financial footing to provide training. Companies must have between 15 and 1,500 employees. Preliminary applications must be made by August 1, 2009 and full proposals by September 30, 2009.	Eligible training projects include the development of skills that support innovation or the adaptation of new technology, processes or procedures. Projects must be completed by March 31, 2010.	100% of direct training costs and 50% of indirect training costs. Maximum \$50,000 per company.
<b>Advanced Manufacturing Investment Strategy (AMIS)</b>	Ontario Ministry of Economic Development	Interest-free loans to Ontario manufacturing companies that invest in leading-edge technologies and processes.	Eligible projects include waste reduction or energy conservation Centres of Excellence. Over five years, the project must create or retain 50 jobs or invest \$10 million.	Interest on a \$10 million loan for five years. Maximum loan is 30% of eligible project costs.
<b>Alternative Renewable Fuels 'Plus' Research and Development Fund</b>	Ontario Ministry of Agriculture Food & Rural Affairs	Funding for the research of new uses for bioproducts, alternative renewable fuels and co-products.	Research that includes improvements to the alternative renewable fuels industry products and processes and promotion of agricultural value-added opportunities in the bioproduct and alternative renewable fuels industries in Ontario.	No dollar limit.
<b>Applied Research and Development Program</b>	Federal Economic Development Initiative for Northern Ontario (FEDNOR)	Repayable funding for Northern Ontario projects that support the commercialization of intellectual property, value-added product development and productivity improvements.	Eligible projects include research and development, pre-commercial product development and pre-operational marketing studies.	Up to 50% of eligible costs. Maximum \$500,000. Repayable after second year, over 10 years.
<b>Canadian Manufacturers &amp; Exporters (CME) SMART Program</b>	Canadian Manufacturers & Exporters	Grants for small and medium-sized Ontario manufacturers with at least two years of operating history to improve their productivity. Facility must have from 10 to 500 employees.	Includes projects that increase energy efficiency and reduce the company's environmental impact. Projects must improve productivity and result in continuous improvement and use state-of-the-art techniques.	50% of eligible costs. Maximum \$50,000 per project.
<b>Commercialization Programs</b>	Ontario Centres of Excellence (OCE) in partnership with MaRS	<ul style="list-style-type: none"> <li><b>Investment Accelerator Fund (IAF):</b> Funding for Ontario start up and early stage technology companies about to take their products and services to market.</li> <li><b>Market Readiness:</b> Funding to new Ontario corporations to develop commercial applications for innovative products and processes.</li> <li><b>Martin Walmsley Fellowship for Technological Entrepreneurship:</b> Grants to academic researchers to establish new technologically innovative businesses in Ontario.</li> </ul>	<p>Applicants must have a known market of at least \$20 million, revenues under \$500,000, a clear path to commercialization and no third-party investment. At least 50% of wages must be paid to Ontario employees. Eligible development activities include technology, intellectual property and creation of proof of concept prototype/product.</p> <p>Products and processes must result from intellectual property developed at Ontario colleges, universities or research hospitals, and must be ready to commercialize for the market place.</p> <p>Research must be carried out at a university under an OCE-funded program. The researcher must surrender tenure on receipt of grant.</p>	<p>Up to \$500,000 in the form of convertible debentures (for a small equity interest).</p> <p>Maximum \$150,000.</p> <p>\$50,000 per year. Maximum of two years. Plus up to 10% of pre-approved expenses.</p>
<b>Conservation Fund</b>	Ontario Power Authority (OPA)	Funding to Ontario corporations for action-oriented sector-specific electricity conservation pilot projects.	Eligible projects must develop, coordinate and stimulate electricity conservation, benefit one or more sectors of Ontario's economy and promote the development of a culture of electricity conservation.	50% of eligible costs. Maximum \$400,000 per project. The maximum is higher if there are electricity demand savings during the project.
<b>Eastern Ontario Development Fund (EODF) – Business Stream</b>	Ontario Ministry of Economic Development	Grants for Eastern Ontario businesses with at least 10 employees that create new jobs and invest in new technologies, equipment or skills training.	Funding must be used for new business activity. Over five years, the project must require more than \$500,000 and create 10 jobs.	15% of eligible expenditures. Maximum \$1.5 million.
<b>Emerging Technology – Private Sector Program</b>	Northern Ontario Heritage Fund Corporation	Funding to corporations that develop viable new technologies.	Projects must create jobs, be innovative, have commercial potential and be located in, or undertaken, in northern Ontario.	Up to one-third of project costs. Maximum is \$50,000 in non-repayable contributions and \$1 million in repayable loans.
<b>EnerSmart Energy Saving Programs</b>	Union Gas	<p><b>Prescriptive Programs</b></p> <ul style="list-style-type: none"> <li><b>Water Heating Programs:</b> <ul style="list-style-type: none"> <li><i>Free showerheads and aerators.</i></li> <li><i>Free commercial kitchen spray nozzles.</i></li> </ul> </li> <li><b>Space Heating Programs:</b> <ul style="list-style-type: none"> <li><i>Commercial Programmable Thermostat:</i> Free programmable thermostat, plus, until August 31, 2009, installation incentive per unit.</li> <li><i>Rebates for installing energy efficient equipment:</i> <ul style="list-style-type: none"> <li>Condensing boilers.</li> <li>Demand control kitchen ventilation units.</li> <li>De-stratification fans.</li> <li>Energy recovery ventilators.</li> <li>Heat recovery ventilators.</li> <li>High-efficiency furnaces.</li> <li>Infrared heaters.</li> <li>Rooftop heaters.</li> </ul> </li> </ul> </li> </ul> <p><b>Custom Programs</b></p> <ul style="list-style-type: none"> <li><b>Audit, Design and Custom Programs:</b> <ul style="list-style-type: none"> <li><i>Custom Application Program:</i> Rebates for measures that reduce gas consumption.</li> <li><i>Design Assistance Program (DAP):</i> Rebates for creating energy-efficient designs using simulation models, LEED rating system or a DAP adviser.</li> <li><i>Energy Efficiency Building Audit/Feasibility Study:</i> Rebates for energy audits.</li> <li><i>Steam Trap System Audit:</i> Rebates for steam trap system audits.</li> </ul> </li> </ul>	<p>Building must have five or more units and water heater or boiler must be fuelled by natural gas.</p> <p>Applicant must own or operate a commercial foodservice establishment and use a natural gas fuelled water heater for the purpose of ware-washing.</p> <p>Thermostats must replace existing manual thermostats.</p> <p>Must be for base load heating applications.</p> <p>Units must have a temperature-controlled variable frequency drive on the exhaust hood and be manufactured by a qualified participating manufacturer.</p> <p>Buildings require a minimum 25 foot ceiling and must have forced air space heating or unit heaters. Fans must be 20 to 24 feet in diameter.</p> <p>Available for new builds up to 4,999 cfm and all retrofits.</p> <p>Available for new builds up to 4,999 cfm and all retrofits.</p> <p>Available for retrofit projects.</p> <p>Rebates available to HVAC contractors and distributors.</p> <p>Available for two-stage units up to 5 tonne.</p>	<p>Depends on the product.</p> <p>Depends on the product.</p> <p>Free thermostat (or \$40 rebate on unit purchases) plus \$40 installation incentive.</p> <p>Depends on the Mbtu/h. Maximum \$3,000 per unit.</p> <p>Depends on the ventilation CFM rating. Up to \$2,500 per unit; after September 30, 2009 up to \$2,000 per unit.</p> <p>Up to \$1,500 per unit; after September 30, 2009 up to \$1,000 per unit.</p> <p>Up to \$1,000 per unit.</p> <p>\$250 per unit.</p> <p>\$100 per unit.</p> <p>Up to \$100 per unit.</p> <p>\$500 per unit.</p> <p>\$0.05/cubic metre saved. Maximum \$15,000.</p> <p>\$4,000 per project.</p> <p>30% of costs. Maximum \$4,000.</p> <p>50% of costs. Maximum \$6,000.</p>

# Going Green Table

Ontario

## Select Ontario Incentives

Part 2 of 3

The business environment is changing. With change comes opportunity.

OTHER INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
<b>EnerSmart Energy Saving Programs</b>	Union Gas	<p><b>Custom Programs</b></p> <ul style="list-style-type: none"> <li><b>EnerSmart Incentives for large commercial and industrial customers:</b> <ul style="list-style-type: none"> <li><i>Demonstration of new technologies.</i></li> <li><i>Engineering analysis and energy audits.</i></li> <li><i>Energy management - metering, monitoring and targeting</i></li> <li><i>Equipment incentives:</i> for installing energy-efficient natural gas equipment.</li> <li><i>Performance testing and steam plant audits.</i></li> <li><i>Steam trap surveys.</i></li> </ul> </li> </ul>	Contact Union Gas with project details before beginning.	<p>Maximum per site, per year \$250,000.</p> <p>10% of costs. Maximum \$50,000.</p> <p>50% of costs. Maximum \$10,000.</p> <p>50% of costs. Maximum \$30,000.</p> <p>10% of costs. Maximum \$30,000.</p> <p>66% of costs. Maximum \$20,000.</p> <p>50% of costs. Maximum \$6,000.</p>
<b>Environmental Programs and Services – Sewer Use Rebate Programs</b>	Ontario Municipalities	Rebates for companies that contribute to a cleaner environment by making better use of the water and sewer infrastructure.	Program is for industrial users that discharge significantly less water into the sewer than they use.	Rebates are based on the company's wastewater charge per cubic meter.
<b>Every Kilowatt Counts</b>	Ontario Power Authority (OPA) in partnership with Enbridge and Union Gas  (In the GTA: Better Buildings Partnership – New Construction)	<ul style="list-style-type: none"> <li><b>Electricity Retrofit Incentive Program (ERIP):</b> Incentives for businesses that retrofit existing facilities to make them more efficient and effective. (Offered in partnership with Hydro One.)</li> <li><b>High Performance New Construction (HPNC) Program:</b> Incentives for Ontario building owners and architects with projects that integrate energy efficiency into their construction projects. Applications must be made by late fall 2010.</li> <li><b>Industrial Energy Efficiency Program – Proposed:</b> Program will support energy management and focus on energy performance.</li> <li><b>Load Management – Demand Response (DR) Programs:</b> Payments to companies that reduce their energy demands.</li> <li><b>Power Savings Blitz:</b> Funding to small commercial businesses in the non-food sector that implement turn-key lighting and water heating retrofits.</li> </ul>	<p>Focuses on lighting, motors, heating ventilation and air conditioning and overall electricity systems.</p> <p>Eligible projects include new construction projects and major renovations to existing buildings. Projects must be completed before 2013.</p> <p>Not announced.</p> <p>Program requires reduced electricity consumption during peak periods.</p> <p>Businesses must have an electricity demand under 50 kW.</p>	<p>Depends on the item installed and the energy performance improvement.</p> <p>Up to \$400 per kilowatt hour of energy saved. Maximum 40% to 50% of eligible project costs.</p> <p>Not announced.</p> <p>Depends on energy saved.</p> <p>Up to \$1,000.</p>
<b>Innovation Demonstration Fund (IDF) Program</b>	Ontario Ministry of Research and Innovation	Funding for companies that commercialize innovative technologies in Ontario, such as environmental, alternative energy, bio-product, hydrogen and other globally significant technologies.	Projects must result in full-scale commercialization in and benefits to Ontario that can be expanded to the global market.	Up to 50% of eligible costs. From \$100,000 to \$4 million per project. Interest-free forgivable, repayable or incentive loans, royalty agreements or equity participation.
<b>Loan Guarantee Program</b>	Ontario Ministry of Natural Resources	Loan guarantees issued to forest industry lenders to support and leverage new capital investment projects.	Sites must be in northern or rural Ontario. Projects must be for specified purposes (e.g., energy conservation and efficiency).	Up to 100% of the loan received, for two to five year term. Maximum guarantee \$25 million.
<b>Natural Gas Programs</b>	Enbridge Gas Distribution	<ul style="list-style-type: none"> <li><b>MultiCHOICE program:</b> Incentives for buildings that upgrade multiple energy management systems.</li> <li><b>Small business programs:</b> Rebates for the purchase of natural gas high-efficiency heating systems, natural gas two-stage rooftop heating units, destratification fans and air doors and the conversion to natural gas appliances. Applications must be made by December 31, 2009.</li> <li><b>Food service commercial customers:</b> Free low-flow pre-rinse spray valves, and rebates on purchases of Demand Control Kitchen Ventilation Systems and tankless water heaters.</li> <li><b>Commercial business programs:</b> <ul style="list-style-type: none"> <li><i>Audit Incentives:</i> Rebates for comprehensive independent energy audits.</li> <li><i>Building Design Programs:</i> Rebates for designing a new or renovating an existing building to improve energy efficiency.</li> <li><i>Condensing Boiler Incentives:</i> Rebates for installing condensing boilers that capture latent heat from water vapour in flue gases.</li> <li><i>Energy Monitoring and Targeting:</i> Establishes a facility's energy use to predict consumption and costs.</li> <li><i>Retrofit Incentives:</i> For businesses that upgrade their buildings by investing in efficient equipment.</li> <li><i>Steam Saver Program:</i> Incentives for tests, audits, surveys, tune-ups related to boilers and steam plants and traps, as well as the replacement of boilers, steam plants and traps.</li> <li><i>Vertical Subdivision Program:</i> Free feasibility studies and the supply and installation of piping and gas metres in high-rise multi-family buildings.</li> </ul> </li> <li><b>Industrial programs:</b> <ul style="list-style-type: none"> <li><i>Audit Incentives:</i> Rebates for energy assessments and surveys.</li> <li><i>Condensing Boiler Incentives:</i> Rebates for installing condensing boilers that capture latent heat from water vapour in flue gases.</li> <li><i>Energy Monitoring and Targeting:</i> Establishes a facility's energy use to predict consumption and costs.</li> <li><i>Heating Ventilating and Air-Conditioning (HVAC):</i> HVAC audits and incentives.</li> <li><i>Implementation Incentives:</i> Implementing energy savings measures that save operating costs.</li> <li><i>Natural Gas Forklifts:</i> Rebates for converting to natural gas forklift trucks.</li> <li><i>Steam Saver Program:</i> Incentives for tests, audits, surveys, tune-ups related to boilers and steam plants and traps, as well as the replacement of boilers, steam plants and traps.</li> </ul> </li> </ul>	<p>Qualifying measures include higher efficiency boilers and water and space heating systems, building envelope upgrades, water conservation, and efficient make-up air.</p> <p>Specifications must be met (e.g., high-efficiency gas furnace must be rated less than 300,000 BTU/h, rooftop heating units must be 5 tons or less, destratification fans must be at least 20 feet in diameter).</p> <p>Applications must be made before beginning a project. Facilities must consume at least 150,000 cubic metres of natural gas per year.</p> <p>Applications must be made before beginning a project. An energy simulation program must be developed.</p> <p>Applications must be made before beginning a project. Projects must upgrade an existing system.</p> <p>Facility must qualify as a candidate for the program.</p> <p>Applications must be made before beginning a project. Eligible upgrades include high-efficiency equipment, better building controls, water conservation and efficient make-up air and ventilation systems.</p> <p>Specifications must be met (e.g., new boiler installations must include energy efficiency features and minimum annual gas consumption or boiler horsepower thresholds may apply).</p> <p>Piping and installation are available under Garage Header and Hallway Meter Closet designs, based on feasibility study outcome.</p> <p>Eligible audit programs include: industrial HVAC audits, steam plant audits, stream trap surveys, insulation surveys, special studies and process integration analysis.</p> <p>Applications must be made before beginning a project. Projects must upgrade an existing system.</p> <p>Facility must qualify as a candidate for the program.</p> <p>Approval required before conducting the audit. Audit of medium to large size industrial plants.</p> <p>Applications must be made before beginning the project. Financial payback must exceed one, but not five years.</p> <p>Electric forklifts must be replaced with, or propane forklifts must be converted to, natural gas forklifts.</p> <p>Specifications must be met (e.g., new boiler installations must include energy efficiency features, and minimum annual gas consumption or boiler horsepower thresholds may apply).</p>	<p>Up to \$30,000 per building. Based on first-year natural gas savings.</p> <p>Maximums vary by program.</p> <p>Maximums vary by program.</p> <p>\$5,000 per building. Maximum \$15,000 per customer.</p> <p>Up to \$30,000.</p> <p>Up to 50% of project costs. Maximum \$30,000 per project. (Based on first year's natural gas savings.)</p> <p>50% of the analysis cost. Maximum \$5,000, plus \$0.10 per cubic metre of natural gas savings.</p> <p>Up to 50% of eligible capital costs. Maximum \$100,000 per project. (Based on first year's natural gas savings.)</p> <p>Maximums vary by program.</p> <p>No maximum.</p> <p>50% of audit cost. Maximum \$30,000. (Depends on the type of audit and annual energy consumption. Maximum \$30,000 per project. (Based on first year's natural gas savings.)</p> <p>50% of the analysis cost. Maximum \$5,000, plus \$0.10 per cubic metre of natural gas savings.</p> <p>50% of the audit cost. Maximum \$5,000. Plus maximum \$30,000 per project. (Depends on the number of measures implemented.)</p> <p>Maximum \$100,000 per project. (Depends on the number of measures implemented or type of project.) \$500 per forklift. Maximum \$30,000.</p> <p>Maximums vary by program.</p>

# Going Green Table

Ontario

## Select Ontario Incentives

Part 3 of 3

The business environment is changing. With change comes opportunity.

OTHER INCENTIVES	CONTACT	DESCRIPTION	REQUIREMENTS/RESTRICTIONS	POTENTIAL DOLLAR VALUE
<b>Net Metering</b>	Ontario Ministry of Energy	Ontario customers can earn credits toward their electricity costs by transferring excess electricity generated primarily for their own use from a renewable source (wind, water, solar or agricultural bio-mass) to the electrical grid.	Maximum cumulative output is 500 kilowatts.	Credit towards the cost of energy. Credits can be carried forward 12 months.
<b>Next Generation of Jobs Funds – Jobs and Investment Program (JIP)</b>	Ontario Ministry of Economic Development	Grants for Ontario companies that support research, development and commercialization in innovative industries and attracts new investments and jobs in areas of great potential for Ontario.	Projects include green auto and clean fuels research, environmental technologies, clean industries and the bioeconomy. Must create or retain at least 100 jobs or invest \$25 million over five years.	Up to 15% of eligible project costs.
<b>Northern Energy Program</b>	Northern Ontario Heritage Fund Corporation	Funding to pursue clean renewable energy generation capacity is available through four programs: <ul style="list-style-type: none"> <li>• <b>Renewable Energy Planning:</b> businesses and organizations involved in the energy sector that intend to create renewable energy projects.</li> <li>• <b>Renewable Energy Capital Cost-Differential Assistance:</b> businesses and organizations involved in the energy sector that intend to create renewable energy capital projects. Assistance for incremental costs incurred in northern Ontario.</li> <li>• <b>New Internal Energy Generation Projects:</b> capital assistance for internal projects that generate energy for the corporation's own use.</li> <li>• <b>Energy Conservation Pilot Projects:</b> businesses and organizations involved in the energy sector that intend to undertake projects to conserve energy.</li> </ul>	Program may provide assistance for technical studies (e.g., wind and environmental studies) required to secure financing. Program is intended to assist applicants generate energy for sale to the electrical grid or for bio-fuel production facilities. Projects must generate energy (heat, electricity, bio-fuels or a combination of heat and power) from a renewable source.	Forgivable performance loans or conditional contributions: Up to 50% of eligible project costs. Maximum \$100,000. Up to 50% of eligible project costs. Maximum \$1 million. Up to 50% of eligible project costs. Maximum \$250,000.
<b>Ontario Bio-gas Systems Financial Assistance Program</b>	Ontario Ministry of Agriculture Food & Rural Affairs	Grants for farmers and food processors to develop and build generating systems that turn farm and food waste into clean energy using bio-gas systems. Applications must be made by September 30, 2009.	Funding is available for construction and implementation costs.	Up to 40% of eligible costs. Maximum \$400,000 for each eligible activity.
<b>Ontario Solar Thermal Heating Incentive (OSTHI)</b>	Ontario Ministry of Energy and Infrastructure	Funding for industrial, commercial and institutional entities in Ontario that install qualifying solar thermal heating equipment (solar water and air heating systems).	Applications must be made before beginning a project. Entities must have applied under the federal ecoENERGY for Renewable Heat program.	Maximum \$80,000 per installation and \$2 million per applicant.
<b>Renewable Energy</b>	Ontario Power Authority (OPA)	The OPA will purchase electricity from operators of small renewable energy generating facilities in Ontario generated from: <ul style="list-style-type: none"> <li>• <b>Feed-in Tariff Program:</b> wind, waterpower, renewable bio-mass, bio-gas, bio-fuel, landfill gas or solar for electricity generating projects that can be connected to a host facility, a distribution system or the IESO-controlled grid, in Ontario. (Program will be launched now that Ontario's <i>Green Energy Act</i> is enacted. On launch, program will replace the Standard Offer Program.)</li> <li>• <b>Standard Offer Program:</b> wind, solar photovoltaic, thermal electric solar, renewable bio-mass, bio-gas, bio-fuel, landfill gas or waterpower. (Program will be replaced with the Feed-in Tariff Program when it is launched.)</li> </ul>	Program is for renewable generating facilities up to a maximum capacity of 10 megawatts (MW) for solar PV projects, 50 MW for waterpower projects and unlimited capacity for projects using renewable fuels. 20-year contract with OPA required. Projects must be located in Ontario with an installed capacity of not more than 10 megawatts and connected to an eligible electricity distribution system in Ontario at a voltage of 50 kilovolts or less. 20-year contract with OPA required.	Depends on the type of power generating the electricity. Depends on the type of power generating the electricity.
<b>Technology Development Fund</b>	Ontario Power Authority (OPA)	Grants for organizations to study, develop and/or demonstrate an emerging energy technology or application that reduces energy consumption or provides clean, renewable supply options.	Projects must be pre-commercial or facing barriers to commercialization.	Up to 50% of eligible expenses. Maximum \$250,000 per project.

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