



Ministry of
Energy and
Climate Solutions



Guidance on Net-Zero Plans under the Net-Zero New Industry Policy

Climate Action Secretariat

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Background

On May 31, 2024, the Minister of Environment and Climate Change Strategy provided direction to the Chief Environmental Assessment Officer regarding government policy pursuant to s. 19(6) of the *Environmental Assessment Act*. The direction requires that the Net-Zero New Industry policy be considered in the Environmental Assessment process. This direction was later clarified, in March 2025, by the Minister of Energy and Climate Solutions, specifically regarding requirements for Liquefied Natural Gas (LNG) facilities. The letter states that LNG proponents must demonstrate how their project will achieve net-zero emissions by 2030 and clarifies limited circumstances where the plan may instead demonstrate net-zero readiness (further detail below).

The purpose of this document is to provide guidance on (1) net-zero plan requirements to Project Proponents required to develop a net-zero plan as part of the B.C. Environmental Assessment process and (2) subsequent five year interval plan updates for projects that obtain an Environmental Assessment Certificate (EAC). This guidance is intended to support Project Proponents to prepare credible net-zero plans and discharge the requirements of the Net-Zero New Industry policy.

When is a Net-Zero Plan Required?

A credible net-zero plan is required when an industrial project is expected to, once in operation, produce greater than 10,000 tonnes per year of carbon dioxide equivalent (tCO₂e) greenhouse gases (GHGs). To be credible, a Net-Zero Plan must demonstrate how the facility will align with world leading emissions performance for the facility type, how emissions will continue to be reduced as far as reasonably practicable throughout the project's lifetime, and how the project will achieve net-zero¹ GHG emissions by 2030 in the case of LNG facilities², and by 2050 for all other projects.

Purpose and Expectations for Net-Zero Plans

The purpose of the Net-Zero Plan is to demonstrate how a facility fits within the province's climate goals. This can be demonstrated by identifying how emissions will be reduced as far as reasonably practicable throughout the project's lifetime and planning how the project will achieve net-zero GHG emissions by 2030 (in the case of LNG facilities) and by 2050 for other projects.

The information provided in an initial net-zero plan will help inform Ministers in determining whether to issue an EAC, and what (if any) climate-related conditions should be placed on the project. Required reviews and updates to the plan every five years will help to ensure the project continues to consider and implement emissions reductions technologies over time where practicable, and demonstrate that the project is on track to achieve net-zero emissions by the applicable timeline.

¹ Net-zero emissions means that emissions attributable to the facility are less than or equal to zero by doing the following:

- (a) Utilizing best available technologies and best environmental practices to first minimize emissions;
- (b) Retiring B.C. offsets

² For LNG facilities, a net-zero plan must demonstrate how the project will achieve net-zero emissions by 2030; where a facility is reliant on grid electricity to achieve net-zero emissions, and, for reasons outside of the proponent's control, grid electricity is unable to be provided by 2030, the LNG project must demonstrate how it will be net-zero ready.

Net-zero plans must be:

- *Timebound*: plans must address different phases in the project life (for example current, near horizon, future operation) and demonstrate how the project will align with Provincial achievement of 2030, 2040 and 2050 targets
- *Measurable*: plans must describe anticipated GHG emissions, and GHG mitigation measures throughout the project phases that the proponent can track
- *GHG-minimizing*: plans must demonstrate how emissions are minimized as far as reasonably practicable from the start of operations and over time
- *Aligned with world-leading emissions performance*: plans must demonstrate how the facility's emissions intensity aligns with comparable world-leading facilities
- *Evergreen*: must be a living document and be reviewed and updated at least every five years to include updated Best Available Technologies (BATs) and Best Environmental Practices (BEPs)

Types of Net-Zero Plans

There are two types of Net-Zero Plans – initial net-zero plans, which are developed and reviewed as part of the Environmental Assessment process, and plan updates, which are generally required every five years during construction and operations starting from the date of the final, approved version of the initial net-zero plan. These plan updates are a standard condition of an Environmental Assessment Certificate and are separate from the initial application.

While reviewing initial net-zero plans and plan updates, CAS may request additional information not outlined in this guidance document, where more information is necessary to fully assess the credibility of a plan. This may include factors such as market availability of products or services required to deliver on stated plans.

Initial Plan

The initial plan must include all elements listed in the [Net-Zero Plan Requirements](#) section. It must describe near term actions and measures to minimize emissions in the design phase, as well as a high-level plan describing next steps to incorporate or keep under consideration future advancements in technology for the remaining years of operation. Statements provided must be credible, clear, and balance intended long-term emission reduction commitments with currently feasible plans.

Five-Year Interval Plan Updates

A Five-Year Interval Plan Update must be presented as a stand-alone document and detail progress and results from implementing technologies or approaches identified in the previous plan. Each update must demonstrate continuous efforts to reduce a facility's emissions by reviewing technologies that were not previously selected and describing how the project is incorporating, if feasible, advancements in technology that have occurred since the development of the original plan.

A Five-Year Interval Plan Update must describe the near term including actionable and measurable plans to reduce emissions further and a high-level plan and/or approach to emissions reductions for the remaining years of operation. If the facility is operational, the data provided must include actual values for previous years, and anticipated values for future years where applicable.

Net-Zero Plan Requirements

A net-zero plan must include the elements listed below. Guidance on how to present these elements are detailed in the [Contents of a Net-Zero Plan](#) section.

Requirement	Initial Plan	Five-Year Interval Plan
A description of the Project's main source(s) of GHG emissions by GHG type	Yes	Yes
A quantitative description of the project's estimated annual GHG emissions by Project phase, over the lifetime of the Project	Yes	Yes + include actual emissions if project is operational
The relative contribution of each emission source to the Project's overall GHG profile	Yes	Yes
A description of how the proponent will reduce the GHG emissions from the Project, during its lifetime, as much as reasonably practicable through: <ul style="list-style-type: none"> ○ (1) ensuring that the emissions intensity (measured by tonnes of carbon dioxide equivalent per unit of production or activity) of the Project, during its lifetime, will be similar to the lowest in the world when compared against similar facilities under comparable conditions, and ○ (2) implementing changes in technology that have arisen that would allow the Project to exceed the standard set out in (1) or explaining why it would not be practicable to do so. 	Yes	Yes, must include an updated analysis and comparison in the current landscape
A description of expected operational GHG emissions intensity	Yes	Yes + include actual emissions intensity if project is operational
A set of emissions intensity targets every five years, or as otherwise agreed with the Climate Action Secretariat (CAS), until the project achieves net-zero emissions – targets must align with applicable target timelines (i.e., 2030 for LNG or 2050 for other facilities)	Yes	Yes
An analysis of the BATs and BEPs to minimize and mitigate project GHG emissions, the reason(s) why a particular technology was selected, and planned timeline for technology implementation. <ul style="list-style-type: none"> ○ Where a BAT that could further reduce emissions is not selected, a rationale for not selecting that technology must be provided along with a timeline for reviewing its potential for application in the future. 	Yes	Yes, must include updated analysis
A description of how on-site GHG emissions reductions were prioritized	Yes	Yes, must include how emissions reductions continue to be prioritized

A description of any additional GHG mitigation measures that will be implemented (e.g., Carbon Capture and Storage) and the percentage of each mitigation measure relative to projected annual emissions	Yes	Yes
A description of emissions that cannot be netted out and are expected to remain in 2050 (2030 for LNG projects) and for each year thereafter, if applicable, and the proposed approach to netting these emissions to zero using B.C. Offset Units	Yes	Yes + description of type and amount of B.C. Offset Units retired annually, if applicable
An acknowledgement that the plan must be reviewed and updated every five years to reevaluate BATs and BEPs, including any updates to newly available technologies	Yes	Yes
A description of the potential effects of the Project on the Province being able to meet its targets in the CleanBC Roadmap to 2030 and the <i>Climate Change Accountability Act</i> . <ul style="list-style-type: none"> ○ Using the most recent Provincial Inventory Data, include quantification of how much the Project will increase the current gap to Provincial targets, expressed as a percentage; and, ○ Using the most recent value published in the Climate Change Accountability Report, a quantification of how much the Project is expected to increase the forecast gap between emissions in 2030 and the 2030 target, expressed in tonnes carbon dioxide equivalent and as a percentage. 	Yes	N/A
An assessment and evaluation of the previous cycle's plan and implementation	N/A	Yes
A review and update of technologies or approaches identified for reconsideration in previous cycle(s)	N/A	Yes
A status update on any elements requested by CAS in the previous cycle's plan	N/A	Yes, if applicable

Quantifying Greenhouse Gas Emissions

All emissions calculations must be in accordance with the methodologies and emissions factors identified under the *Greenhouse Gas Industrial Reporting and Control Act (GGIRCA)* and associated regulations.

For expansion projects, GHG emissions are assessed based on those emissions resulting from the additional maximum throughput or capacity the project creates in comparison to the original design capacity.

Net-Zero Plan Contents

The elements and information below provide a detailed description on how to present a Net-Zero Plan.

The Climate Action Secretariat's strong preference is for plans to be provided as stand-alone documents to facilitate efficient review and clear compliance. Five-Year Interval Plan Updates *must* be in the form of stand-alone documents that include foundational context such as brief project summary and engagement with First Nations.

Where appropriate and applicable, the proponent may reference information included in the Government of Canada's [Strategic Assessment of Climate Change](#) (SACC) or other sections of the Environmental Assessment (EA) Application, so long as it meets all of the expectations described in this guidance. Any references to other documents must be accompanied by a copy of the referenced document and a corresponding concordance table which lists the applicable page, section, paragraph and/or table.

Project summary

A Net-Zero Plan must provide a brief description of the proposed project. This includes:

- Proposed activities, location, equipment and infrastructure required for proposed activities, anticipated annual production, total anticipated facility and total anticipated acquired energy emissions, emission intensity at commencement of operations, and duration of project.
- Five-Year Interval Plan Updates must include a summary of the ongoing activities, location, equipment and infrastructure in use and any proposed changes, the current and anticipated future annual production, the total facility and total acquired energy emissions to date and anticipated for the remainder of the project life, current emission intensity and projected intensity for the duration of the project.

Engagement with First Nations

A Net-Zero Plan must summarize any feedback received on the Plan and/or in relation to GHGs during engagement with First Nations including:

- A list of First Nations that the proponent engaged with
- An outline of when and how each party was engaged with and any constraints to the engagement
- A description of the feedback, how it was gathered and how it was considered and addressed

Greenhouse gas emissions overview

A Net-Zero Plan must include a comprehensive assessment of project emissions. The Plan must outline emissions by type and source, and include total annual emissions, operational emission intensity, and five-yearly target emission intensities over the lifetime of the Project. It must describe how project emissions will impact provincial GHG targets.

The Plan must describe how the Project's emission intensity and selected technologies and practices align with those of comparable world-leading facilities. Qualitative written descriptions and tables must be provided as indicated (example tables provided below).

This section must include:

- A qualitative description of emissions sources including the source of data inputs and assumptions
 - Quantification methodologies used
 - methodologies and emissions factors used must be in accordance with the Greenhouse Gas Industrial Reporting and Control Act and its associated regulations
 - calculations for total facility and acquired energy emissions must use the most recent [electricity emissions factor](#)
 - Sample equations
 - Key assumptions
 - How uncertainties were analyzed and managed
- A table describing the Project’s operational target emission intensity and the estimated annual GHG emissions by Project phase over the lifetime of the Project. For plan updates, the table must include actual values where applicable.
 - Facility emissions and acquired energy emissions must be listed separately
 - Target emission intensities must demonstrate:
 - Alignment with the lowest in the world when compared against similar facilities under comparable conditions; and
 - A downward trend over time as the applicable net-zero target timeline is approached (2030 for new large LNG facilities, or 2050 for all other facilities)
 - Both operational design capacity and maximum design capacity intensities must be included if anticipated to be different

Table 1. Greenhouse gas emissions by project phase (sample template)

Phase/Year	Facility Emissions	Acquired Energy Emissions	Total GHG Emissions
	t CO2e/year	t CO2e/year	t CO2e/year
<i>Construction Phase</i>			
2026			
2027			
2028			
<i>Operations Phase</i>			
2029			
2030			
2031			
2032			
<i>[add as needed]</i>			
<i>Reclamation and Closure</i>			
2055			
2056			

Table 2. Target emission intensity (sample template)

Operations Timeframe	Target Emission Intensity (Operational Capacity)	Target Emission Intensity (Maximum Design Capacity)
Year 1		
Year 5		
Year 10		
Year 15		

- A table describing the Project’s main sources of GHG emissions by type. The relative contribution of each emission source to the Project’s overall GHG profile must be provided. This table must be a comprehensive inventory of GHG sources for the project.

Table 3. Greenhouse gas emissions by source (sample template—adapt as necessary to reflect facility’s emission sources)

Source	CO2 (t/y)	CH4 (t/y)	N2O (t/y)	CO ₂ e (t/y)	Percentage of Total Emissions
<i>Direct Emissions – Stationary Combustion</i>					
<i>Thermal Oxidizer</i>					
<i>Heater</i>					
<i>Reciprocating Compressor</i>					
<i>Flaring</i>					
<i>Pilot gas</i>					
<i>Maintenance Blowdowns</i>					
<i>Process Upsets</i>					
<i>Fugitive</i>					
<i>Leaks</i>					
<i>Venting</i>					
<i>Compressor Seals</i>					
<i>Indirect Emissions</i>					
<i>Purchased Electricity</i>					
<i>*Table to include all relevant emissions sources</i>					

- A description of how the proponent will reduce the GHG emissions from its Project, during its lifetime, as much as reasonably practicable through ensuring the emissions intensity of the Project aligns with the lowest in the world from the start of operations (initial plan) and how the Project compares to the lowest in the world in plan updates (for example, if the world-leading emission intensity is lower than the previous plan, describe how the Project aligns with this updated performance level). The description must also demonstrate continuous effort to reduce emissions through detailing how future advancements in technology are planned to be implemented (or explaining why it would not be practicable to do so). This includes:

- A qualitative description of how the Project aligns with comparable world-leading facilities (for example, selected technologies/practices and energy sources)
- An outline of commitments made to continuously review and minimize emissions over the lifetime of the project (for example a commitment to electrify X% of fleet by 2030, or a commitment to use X% additional renewable diesel by 2028)
- A rationale, if the emission intensities provided above are not in line with the lowest in the world, of why this emission intensity is not achievable
- A table summarizing the comparison of, at minimum, one similar operating world-leading facility
 - A facility may be identified as comparable based on similar project activities, geographic conditions and size.
 - CAS will be developing further guidance on what it considers to be world-leading intensity performance which will be shared once available.
- A statement acknowledging that the plan will be reviewed and updated every five years to reevaluate BATs and BEPs, including any updates to newly available technologies.

Table 4. World-leading emission intensity facility comparison (sample template)

Category	Proposed Project	Compared Project
<i>Production capacity</i>		
<i>Average annual operations emissions across project lifespan</i>		
<i>Emission intensity range</i>		
<i>Energy sources</i>		
<i>List of GHG mitigation measures (during operations)</i>		

- An assessment of the impact of the project’s emissions on B.C.’s ability to meet its GHG targets under the B.C. Climate Change Accountability Act
 - Using the most recent [Provincial Inventory Data](#), include quantification of how much the Project will increase the current gap to legislated Provincial and sectoral targets, expressed as a percentage

Technology scope

A Net-Zero Plan must include a comprehensive assessment of potential technologies and practices applicable to the Project to minimize emissions. The Plan must outline strategies for reducing emissions, analysis of the BATs and BEPs, and measures for offsetting any residual emissions, if applicable. Qualitative, written descriptions and tables must be provided as indicated (example tables provided below).

This section must include written descriptions and tables detailing the analysis of the BATs and BEPs to minimize and mitigate project GHG emissions including:

- Emissions sources

- A list and description of potential technologies/practices to minimize emissions from each source
- The GHG reduction potential of each technology/practice, relative to the project's total emissions (including [technology readiness level](#))

Table 5. BAT/BEP Analysis – Description and analysis of all potential technologies/practices per emission source (sample template)

Emissions Source	Technology/ Practice	Description	GHG Reduction Potential (Low/Med/High)	Technology Readiness Level
<i>Example: Haul trucks</i>	<i>Diesel haul trucks</i>	<i>For transporting ore using diesel fuel.</i>	<i>Low</i>	<i>TRL #</i>
	<i>Renewable diesel haul trucks</i>	<i>For transporting ore using diesel fuel derived from biomass.</i>	<i>Medium</i>	<i>TRL #</i>
	<i>Battery-electric haul trucks</i>	<i>For transporting ore using an electric drivetrain powered by energy stored in batteries.</i>	<i>High</i>	<i>TRL #</i>

- A detailed assessment of the technical and economic feasibility of each technology/practice including but not limited to:
 - Technical feasibility:
 - logistical considerations
 - geographic considerations
 - avoided emissions compared to industry standard
 - emissions associated with implementation
 - effects of implementation on operational efficiency
 - Economic feasibility:
 - return on investment analysis
 - estimated cost of abatement (\$/tonne CO₂e)

Table 6. BAT/BEP Analysis – Summary analysis of technical and economic feasibility (sample template)

Emissions Source	Technology /Practice	Technically Feasible	Economically Feasible	Rationale for Technical Feasibility	Rationale for Economic Feasibility
<i>Example: Haul trucks</i>	<i>List relevant equipment</i>	<i>Yes/No</i>	<i>Yes/No</i>	<i>Summarize results of the technical feasibility analysis</i>	<i>Summarize the results of the economic analysis</i>

- The selection of technologies/practices for the Project including the reason(s) why a particular technology was selected

- Where a BAT that could further reduce emissions was not selected, a rationale for not selecting that technology must be provided along with a timeline for reviewing its potential for application in the future.

Table 7. BAT/BEP Analysis – Summary of selected technologies/practices (sample template)

Emissions Source	Best Available Technology/ Practice	Selected Technology/ Practice	Summary of reason Best Available Technology/Practice not selected (if applicable)	Re-evaluation timeframe for implementing Best Available Technology/Practice (if applicable)
<i>Example: Haul trucks</i>	<i>List best available technology/practice</i>	<i>List technology/practice selected for the project</i>	<i>Statement summarizing reason for technology/practice selection. This section can be deemed “not applicable” if the best available technology/practice is selected.</i>	<i>Statement as to when BATs/BEPs will be reevaluated. This section can be deemed “not applicable” if the best available technology/practice is selected.</i>

- A description of the process the proponent will follow in order to make the decisions and investments needed to reduce emissions (and achieve emission intensity targets), where specific technologies are not yet certain
 - Must include step-by-step approach to reevaluating particular technologies, the timeline for decision-making and considerations to avoid locking in emissions into the future.
 - A detailed description of the cost, geographic location, technology readiness, and other feasibility analysis of the BATs/BEPs that were not selected

Implementation

A Net-Zero Plan must include an outline for the implementation of the emissions reduction measures. This includes:

- A planned timeline for technology implementation
- Potential barriers, and proposed solutions, to implementing the selected technologies and practices
- A description of factors associated with the implementation schedule such as schedule dependencies, constraints, and risks
- A description of supportive actions needed (for example, infrastructure needs for electrification)

Residual GHG emissions

Projects operating in 2050 (2030 for LNG facilities) and beyond are required to achieve net-zero emissions in that year and each year thereafter that the project is operational (see net-zero equation below).

A Net-Zero Plan must provide:

- A summary of the projected annual emissions remaining as of the applicable net-zero timeframe (i.e. 2030 or 2050) and beyond
- The proposed mitigation measures planned for netting these emissions to zero (i.e. a detailed plan for acquiring B.C. Offset Units or developing eligible offset projects)
- For each mitigation measure used, the percentage utilized relative to the projected total annual project emissions must be provided for the lifetime of the project (for example, for year 2050, 5% of annual emissions will be offset through the retirement of B.C. eligible offsets, 95% of emissions will offset through self-generated eligible offset projects such as carbon capture and sequestration)
- For LNG facilities relying on clean grid electricity to credibly reduce emissions as far as possible by 2030, the plan must demonstrate how the project will achieve net-zero emissions by 2030 unless it is not reasonably possible for the project to be served by grid electricity by 2030 due to circumstances beyond the control of the proponent.
 - If it is determined that it's not reasonably possible for the facility to be served by grid electricity by 2030, the plan must include a detailed step-by-step approach to demonstrate that all reasonable steps have been taken to secure sufficient electricity by 2030 to achieve net-zero readiness including but not limited to:
 - efforts to obtain grid electricity
 - details on discussions with provider of the grid electricity regarding feasibility and the estimated date by which grid electricity will be provided
 - The plan must still demonstrate how the proponent will achieve net-zero emissions by 2030 in respect of project emissions that are unrelated to the provision of electricity (for example, combustion unrelated to electricity generation such as for heaters or thermal oxidizers, natural gas flaring, or on-site transport).

Net-Zero Determination:

To achieve net-zero emissions, the number of offsets required to be retired is determined by the following:

B. C. Offset Units

$$\begin{aligned} &= [\textit{On site facility emissions} + \textit{emissions from purchased energy}] \\ &- [\textit{B. C. Output Based Pricing System Obligation}] \end{aligned}$$

For LNG projects where it is determined that net-zero readiness is acceptable, the number of offsets required to be retired is determined by the following:

B. C. Offset Units

$$\begin{aligned} &= [\textit{On site facility emissions} - \textit{emissions from on site electricity generation}] \\ &- [\textit{B. C. Output Based Pricing System Obligation}] \end{aligned}$$

On-site facility emissions: Attributable Emissions calculated in accordance with Section 4 of the Greenhouse Gas Emission Reporting Regulation (GGERR), fugitive emissions as defined under the

GGERR, and non-useful venting emissions as described in the [B.C. OBPS Program and Reporting Guidance](#).

GHG emissions from any purchased energy: GHG emissions associated with the generation of electricity, heat, steam, cooling or hydrogen purchased or acquired from a third party for the project.

B.C. Offsets: offsets available on the B.C. Carbon Registry. Projects may choose to generate their own eligible offset projects and/or partner with local First Nations to develop offset projects; in this situation the offset must still be credited in the B.C. Carbon Registry and retired.