

CARBON PRICING ACT 2018
(SECTION 76)

CARBON PRICING (REGISTRATION AND
GENERAL MATTERS) REGULATIONS 2018

2024 REVISED EDITION

(18 December 2024)

[1 January 2019]

PART 1

PRELIMINARY

Citation

1. These Regulations are the Carbon Pricing (Registration and General Matters) Regulations 2018.

Definitions

2. In these Regulations —

“authorised user” means any applicable individual mentioned in regulation 11(1)(a), (b) or (c), as the case may be;

“chief executive”, in relation to a corporation, means any person (by whatever name called) who is —

(a) in the direct employment of, or acting for or by arrangement with the corporation; and

(b) principally responsible for the management and conduct of the business of the corporation in Singapore;

“designated representative” means an individual appointed as such by a person under regulation 8;

“EDMA system” means the electronic transactions service known as the Emissions Data Monitoring and Analysis system;

“GHG manager” means an individual appointed as such by a person under regulation 9.

PART 2

PRESCRIBED INDUSTRY SECTORS AND DEPENDENCIES

Application of Act to prescribed sectors

3. For the purposes of section 5(1) of the Act, the prescribed industry sectors to which the Act applies are the sectors consisting of persons who carry out the following activities in the course of business:

- (a) manufacturing and manufacturing-related services, being —
 - (i) manufacturing, testing or assembly of products;
 - (ii) processing of materials or products;
 - (iii) building, repairing or servicing of equipment and machinery;
 - (iv) printing;
 - (v) reproduction of recorded media; or
 - (vi) other types of manufacturing;
- (b) supply of electricity, gas, steam, compressed air and chilled water for air-conditioning, being —
 - (i) generation, transmission or distribution of electricity;
 - (ii) production or distribution of gas;
 - (iii) production or supply of steam;
 - (iv) production or supply of compressed air; or
 - (v) production or supply of chilled water for air-conditioning;
- (c) water supply and sewage and waste management, being —
 - (i) collection, treatment or supply of water;
 - (ii) operation of sewer systems or treatment of sewage;
 - (iii) collection (except by vehicles), treatment or disposal of waste; or
 - (iv) recovery of materials through recycling.

Dependency between activities

4. For the purposes of section 3(3)(b) of the Act, there is a dependency between 2 activities if the output of one activity is reliant in whole or in part on the output of the second activity.

PART 3

REGISTRATION OF PERSONS AND BUSINESS FACILITIES

Applications for registration

5.—(1) The following information and documents must be contained in an application under section 8 of the Act for the registration of a person as a registered person (called the applicant), and one or more business facilities of the person each as a reportable facility or both a reportable facility and a taxable facility:

- (a) the registered name of the applicant;
- (b) the Singapore unique entity number of the applicant;
- (c) the principal place of business of the applicant;
- (d) the business profile of the applicant (if any);
- (e) in relation to the individual who is the chief executive or equivalent of the applicant —
 - (i) the name of the individual;
 - (ii) the identification number of the individual;
 - (iii) the designation of the individual with the applicant; and
 - (iv) the contact number and e-mail address of the individual;
- (f) in relation to each individual appointed as a designated representative of the applicant —
 - (i) the name of the individual;
 - (ii) the identification number of the individual;
 - (iii) the designation of the individual with the applicant; and
 - (iv) the contact number and e-mail address of the individual;

- (g) in relation to each individual appointed as a GHG manager of the applicant —
 - (i) the name of the individual;
 - (ii) the identification number of the individual;
 - (iii) the designation of the individual with the applicant;
 - (iv) the contact number and e-mail address of the individual;
 - (v) the qualifications and experience of the individual to be a GHG manager, and supporting documents of the qualifications and experience; and
 - (vi) the business facility in respect of which the individual will act as a GHG manager;
- (h) the address of each business facility in respect of which the applicant is applying to be registered, and whether the business facility is to be registered as a reportable facility or both a reportable facility and a taxable facility;
- (i) records showing the total amount of reckonable GHG emissions of each business facility mentioned in sub-paragraph (h) in the trigger year for the applicant;
- (j) a signed statement from the chief executive or equivalent of the applicant, stating that the information and documents submitted are accurate and complete;
- (k) any other information or document that may be specified in the form provided by the Agency or that may otherwise be required by the Agency in the particular case.

(2) The following information and documents must be contained in each application by a registered person (called the applicant) for the registration of a business facility of the applicant as a reportable facility or both a reportable facility and a taxable facility (not being a business facility already registered as such under the applicant):

- (a) the registered name of the applicant;
- (b) the Singapore unique entity number of the applicant;
- (c) in relation to each individual appointed as a GHG manager of the applicant for the business facility —

- (i) the name of the individual;
 - (ii) the identification number of the individual;
 - (iii) the designation of the individual with the applicant;
 - (iv) the contact number and e-mail address of the individual; and
 - (v) the qualifications and experience of the individual to be a GHG manager, and supporting documents of the qualifications and experience;
- (d) the address of the business facility;
- (e) records showing that the total amount of reckonable GHG emissions of the business facility in the trigger year for the business facility;
- (f) a signed statement from the chief executive or equivalent of the applicant, stating that the information and documents submitted are accurate and complete;
- (g) any other information or document that may be specified in the form provided by the Agency or that may otherwise be required by the Agency in the particular case.

(3) The following information and documents must be contained in an application by a registered person (called the applicant) for the registration of a reportable facility of the applicant as a taxable facility (not being a business facility already registered as a taxable facility under the applicant):

- (a) the registered name of the applicant;
- (b) the Singapore unique entity number of the applicant;
- (c) the address of the business facility;
- (d) records showing that the total amount of reckonable GHG emissions of the business facility in the trigger year for it to be required to be registered as a taxable facility;
- (e) a signed statement from the chief executive or equivalent of the applicant, stating that the information and documents submitted are accurate and complete;
- (f) any other information or document that may be specified in the form provided by the Agency or that may otherwise be required by the Agency

in the particular case.

Notifying Agency of changes to registered information

6.—(1) For the purpose of section 44(1) of the Act, the prescribed particulars are as follows:

- (a) the registered name of the person;
- (b) the Singapore unique entity number of the person;
- (c) the principal place of business of the person;
- (d) the individual who is the chief executive or equivalent of the person;
- (e) any individual appointed as a designated representative or GHG manager of the person, including —
 - (i) any individual appointed as an additional designated representative or GHG manager, or a replacement designated representative or GHG manager; and
 - (ii) the business facility of the person to which the appointment relates (if relevant);
- (f) the following of any individual appointed as a designated representative or GHG manager of the person:
 - (i) the name of the individual;
 - (ii) the identification number of the individual;
 - (iii) the designation of the individual with the person;
 - (iv) the contact number and e-mail address of the individual;
- (g) the address of a business facility registered as a reportable facility, or both a reportable facility and a taxable facility.

(2) Where paragraph (1)(e) applies in relation to a GHG manager, the person must also provide to the Agency, as part of the notification under section 44(1) of the Act, the qualifications and experience of the individual to be a GHG manager, accompanied by supporting documents of the qualifications and experience.

(3) Each notification under section 44(1) of the Act must be accompanied by a signed statement from the chief executive or equivalent of the person, stating that the

information and documents (if any) submitted are accurate and complete.

Applications to deregister

7.—(1) The following information and documents must be contained in an application by a registered person (called the applicant) for deregistration of a business facility of the applicant as a taxable facility or a reportable facility, or both:

- (a) the registered name of the applicant;
- (b) the Singapore unique entity number of the applicant;
- (c) the address of the business facility to be deregistered;
- (d) whether the business facility is to be deregistered as a taxable facility or a reportable facility, or both;
- (e) if the business facility is to be deregistered as a reportable facility, each GHG manager appointed for the business facility;
- (f) for a proposed deregistration under section 9(1)(a) or (3)(a) of the Act, an explanation signed by the chief executive or equivalent of the applicant, setting out the basis on which the applicant is said to cease having operational control over the business facility;
- (g) for a proposed deregistration under section 9(1)(aa) or (3)(aa) of the Act, a statement signed by the chief executive or equivalent of the applicant —
 - (i) containing an explanation setting out the basis on which the applicant is said to have ceased operating the business facility; and
 - (ii) confirming that the applicant has no intention of resuming its business activity within the next 36 months after such cessation;
- (h) for a proposed deregistration under section 9(1)(b) or (3)(b) of the Act, the verified emissions report or emissions report of the business facility for each of the 3 consecutive years before the application;
- (i) for a proposed deregistration under section 9(1)(c) or (3)(c) of the Act —
 - (i) details of the modification to the business facility, including documents to substantiate or certify that works of modification have been completed;
 - (ii) the verified emissions report or emissions report of the business facility for the year before the application; and

- (iii) an estimation of the amount of reckonable GHG emissions from the business facility for each of the 2 consecutive years immediately following the year in which the modification is completed;
- (j) a signed statement from the chief executive or equivalent of the applicant, stating that the information and documents submitted are accurate and complete;
- (k) any other information or document that may be specified in the form provided by the Agency or that the Agency may require in the particular case.

(2) Where the result of an application under paragraph (1) is that the applicant will cease to have any reportable facility registered under the person, the application may, without affecting section 10(4) of the Act, include an application to deregister the applicant as a registered person.

PART 4

APPOINTMENTS

Appointment of designated representative

8.—(1) A person must appoint, from among the person's employees, at least one designated representative to —

- (a) manage the FPCC registry accounts of the person in the Fixed-Price Carbon Credits Registry (including purchasing and surrendering of fixed-price carbon credits); and
- (b) manage the account of the person in the EDMA system in relation to matters pertaining to the surrender of an eligible international carbon credit, including —
 - (i) any application for the Agency's acceptance of an international carbon credit as an eligible international carbon credit; and
 - (ii) any submission of information and documents for the purposes of the surrender of an eligible international carbon credit.

(2) An employee of the person who is appointed as a GHG manager under regulation 9 cannot be appointed as a designated representative under this regulation.

Appointment of GHG manager

9.—(1) A person must appoint, from among the person's employees, at least one GHG manager for each business facility of the person that is registered as a reportable facility.

(2) The duties of a GHG manager for a reportable facility are to —

- (a) prepare emissions reports, and monitoring plans (if the business facility is also registered as a taxable facility), and their supporting documents for the business facility;
- (b) submit the emissions reports, monitoring plans (if the business facility is also registered as a taxable facility) and supporting documents to the Agency;
- (c) assist the registered person in complying with the Carbon Pricing (Measurement, Reporting and Verification) Regulations 2018; and
- (d) provide any other information and documents to the Agency that the Agency may require in relation to the emissions reports, monitoring plans and supporting documents.

(3) The person may appoint the same employee as a GHG manager for more than one business facility of the person.

(4) An employee of the person who is appointed as a designated representative under regulation 8 cannot be appointed as a GHG manager under this regulation.

(5) Subject to paragraph (6), the person must not appoint an individual as a GHG manager unless the individual has any of the following qualifications or experience:

- (a) Singapore Certified Energy Manager (certified by the Institution of Engineers, Singapore);
- (b) qualifications or at least 3 years' experience in the compilation and computation of either energy use or GHG emissions data, where the Agency is satisfied that such qualifications or experience will enable the GHG manager to properly carry out the duties of a GHG manager;
- (c) at least 3 years' experience in the operational processes and activities of the business facility, where the Agency is satisfied that such experience will enable the GHG manager to properly carry out the duties of a GHG manager.

(6) If the person appoints only one individual as a GHG manager for a business facility and that individual ceases to be so appointed for any reason, the person —

- (a) must appoint another individual as a replacement GHG manager within 3 months after the firstmentioned individual ceases to be appointed as a GHG manager; and
- (b) may, pending the appointment of the replacement GHG manager, designate any employee of the person to undertake the duties of a GHG manager mentioned in paragraph (2) (whether or not the employee has the qualifications mentioned in paragraph (5)).

(7) The person must provide the following to the Agency in respect of each individual appointed as a GHG manager:

- (a) a copy of the certification of the individual as a Singapore Certified Energy Manager, or evidence of the GHG manager's qualification or experience mentioned in paragraph (5)(b) or (c);
- (b) any other evidence or particulars that the Agency considers necessary to determine that the individual is able to properly carry out the duties of a GHG manager.

PART 5

EDMA SYSTEM

Emissions Data Monitoring and Analysis system

10.—(1) The Agency must establish and operate the EDMA system that allows for the following:

- (a) the submission to the Agency of —
 - (i) applications (including for registrations required under the Act, the purchase of fixed-price carbon credits and the Agency's acceptance of international carbon credits as eligible international carbon credits);
 - (ii) reports required under the Act;
 - (iii) plans required under the Act;
 - (iv) information and documents required under the Act for the purpose of the surrender of an eligible international carbon credit; and

- (v) any other information and documents required to be submitted to the Agency under the Act;
- (b) the service by the Agency on a registered person of a notification that the Agency accepts an international carbon credit as an eligible international carbon credit;
- (c) the surrender of carbon credits;
- (d) access by a registered person or any designated representative of the registered person to view the number of fixed-price carbon credits and eligible international carbon credits that the registered person has surrendered;
- (e) the service by the Agency of any notice of assessment or revised notice of assessment under Division 2 of Part 5 of the Act to a registered person.

(2) Where any matter mentioned in paragraph (1) is prescribed as being required to be carried out through the EDMA system, then it must be carried out through the EDMA system as prescribed.

Access and use of EDMA system by registered person

11.—(1) The account of a registered person in the EDMA system must be accessed and used only by an authorised user of the registered person, for the purposes of the registered person, as follows:

- (a) for matters pertaining to any FPCC registry account of the registered person in the Fixed-Price Carbon Credits Registry (including the purchase, transfer and surrender of fixed-price carbon credits) — the chief executive or equivalent of the registered person and any designated representative of the registered person;
- (b) for matters pertaining to the surrender of an eligible international carbon credit, including —
 - (i) any application for the Agency’s acceptance of an international carbon credit as an eligible international carbon credit;
 - (ii) any access to a notification from the Agency that the Agency accepts an international carbon credit as an eligible international carbon credit;
 - (iii) the submission of information and documents for the purposes of the surrender of an eligible international carbon credit; and

- (iv) to view the number of eligible international carbon credits that the registered person has surrendered, the chief executive or equivalent of the registered person and any designated representative of the registered person;
- (c) for matters pertaining to emissions reporting for a business facility of the registered person — the GHG manager for the business facility.

(2) Where any application, report, plan or other document or information is submitted by any authorised user of a registered person through the EDMA system —

- (a) it is deemed to be submitted with the authority of the registered person; and
- (b) the registered person is deemed to be aware of all matters in the application, report, plan, document or information submitted,

unless the registered person has, before the submission, informed the Agency, in the form and manner required by the Agency, that the registered person has revoked the appointment of the authorised user as chief executive (or equivalent), designated representative or GHG manager, as the case may be.

Refusal to accept applications, etc., submitted through EDMA system

12. Without affecting sections 14 and 15 of the Act, if the Agency is of the opinion that any application, report, plan or other document or information submitted through the EDMA system —

- (a) contains any matter contrary to law;
- (b) is incomplete because of any omission or misdescription;
- (c) does not comply with the requirements of the Act; or
- (d) contains any error, alteration or erasure,

the Agency may refuse to accept the application, report, plan, document or information, and request that it be appropriately amended or completed and resubmitted, or that a fresh application, report, plan, document or information be submitted in its place.

Unavailability of EDMA system

13.—(1) This regulation applies where the EDMA system is not available for use, whether due to maintenance work being carried out on the system, malfunction or any other reason.

(2) Without affecting section 75 of the Act, where paragraph (1) applies such that —

- (a) fixed-price carbon credits required to pay any tax cannot be purchased in time for their surrender on the date on which payment of the tax is due; or
- (b) fixed-price carbon credits purchased cannot be surrendered to pay any tax on the date on which payment of the tax is due,

the tax may be paid in the manner, and within the time, allowed by the Agency.

(3) Where paragraph (1) applies, the Agency may serve a notice of assessment or revised notice of assessment issued under Division 2 of Part 5 of the Act on a registered person, by any other means allowed under section 67 of the Act.

Rectification of errors and omissions arising from malfunction of EDMA system

14.—(1) The Agency may correct any error or omission in any application, report, plan, document or information that has occurred or arisen as a result of any malfunction of the EDMA system.

(2) The Agency must maintain a record of every correction made under paragraph (1).

(3) Any error or omission corrected under paragraph (1) is deemed not to have occurred.

Rectification by Agency on application

15.—(1) Any authorised user of a registered person may notify the Agency, in the form and manner required by the Agency, of any error contained in any application, report, plan, document or information submitted for the registered person through the EDMA system.

(2) Upon receipt of the notification, the Agency may rectify the error if the Agency is satisfied that —

- (a) the error is typographical or clerical in nature; or
- (b) the error was unintended, and not calculated to mislead.

(3) In rectifying the error, the Agency must not expunge any application, report, plan, document or information from the EDMA system.

(4) The decision made by the Agency on whether to rectify the error is final.

Evidence of submission through EDMA system

16.—(1) Despite any other written law, in any proceedings under the Act —

- (a) an electronic record of any application, report, plan, document or information that was submitted through the EDMA system; or
- (b) any copy or print-out of that electronic record,

is admissible as evidence of the facts stated or contained in the electronic record, copy or print-out, if that electronic record, copy or print-out —

- (c) is certified by the Agency to contain all or any information submitted through the EDMA system in accordance with any requirements prescribed for the same; and
- (d) is duly authenticated in the manner specified in paragraph (3) or is otherwise authenticated in the manner provided in the Evidence Act 1893 for the authentication of computer output.

(2) To avoid doubt, the electronic record, copy or print-out mentioned in paragraph (1) is not inadmissible in evidence merely because the application, report, plan, document or information was submitted without the delivery of any equivalent in paper form.

(3) For the purposes of this regulation, a certificate —

- (a) giving the particulars of —
 - (i) any person who submitted the application, report, plan, document or information through the EDMA system; and
 - (ii) any person or device involved in the production or transmission of the electronic record of the application, report, plan, document or information, or the copy or print-out of the same;
- (b) identifying the nature of the electronic record or copy or print-out of the same; and
- (c) purporting to be signed by the Agency or by a person occupying a responsible position in relation to the operation of the EDMA system at the relevant time,

is sufficient evidence that the electronic record, copy or print-out has been duly authenticated, unless the court, in its discretion, calls for further evidence on this issue.

(4) Where the electronic record of any application, report, plan, document or information, or a copy or print-out of that electronic record, is admissible under paragraph (1), it is presumed, until the contrary is proved, that the electronic record, copy or print-out accurately reproduces the contents of that application, report, plan, document

or information.