



Fast Forward

Enabling the
Net-Zero Transition
for SME Manufacturers
in Atlantic Canada

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About the Project Partners

Project Lead



About Green Economy Canada

Green Economy Canada is a national non-profit accelerating Canada's transition to a vibrant and inclusive net-zero future by engaging businesses and organizations in communities across the country. Through our growing network of members and partners, we're making business better—together.

Technical Partners



About CBCL Limited

Since 1955, CBCL has been providing world-class multidisciplinary engineering and environmental consulting services in Atlantic Canada and beyond.



About the Pembina Institute

The Pembina Institute is a non-profit think tank that works to advance a prosperous clean energy future for Canada through credible policy solutions that support communities, the economy, and a safe climate.

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Atlantic Canada
Opportunities
Agency

Agence de
promotion économique
du Canada atlantique



The views expressed in this study do not reflect the views of Atlantic Canada Opportunities Agency or of the Government of Canada.



Executive Summary

Green Economy Canada completed a study to understand the pathways to net-zero for small and medium-sized manufacturers in Atlantic Canada, and the opportunities and barriers they face in making the net-zero transition. We recruited one participant from each Atlantic province to complete net-zero technical studies, conducted a scan of policies and programs that could impact the net-zero transition for small and medium-sized enterprises (SMEs), and interviewed service providers in Atlantic Canada to understand the local capacity to support the transition.

Our study found that achieving net-zero emissions for Scope 1 and 2 emissions requires a collaborative and system-wide approach. It requires SME manufacturers to measure and track their GHG emissions, implement energy efficiency measures and adopt clean technologies, where feasible. It also requires governments, utilities, and financial institutions to play their part to provide attractive incentives and innovative financing options to reduce the upfront capital cost barriers, as well as action from policymakers to phase out coal by 2030 and bring a net-zero electricity grid to fruition by 2050. Our interviews with service providers indicated that widespread education and incentives are needed to increase SME demand for their services to ensure Atlantic Canada has the right capacity to

adequately support the net-zero transition. Service providers also highlighted the need to expand the focus of local job-skills training programs to address both the technical knowledge and soft skills needed to support the business net-zero transition.

With the right enabling ecosystem, SME manufacturers in Atlantic Canada will be well-positioned to hit their net-zero goals while boosting their economic competitiveness. To build this ecosystem, we recommend the following:

- ✓ Accelerate grid decarbonization to net-zero;
- ✓ Increase climate awareness and capacity-building support for SMEs;
- ✓ Increase the number of SME-friendly funding opportunities available to support decarbonization, and;
- ✓ Boost workforce development for the green economy.



Introduction

Introduction

Small and medium-sized enterprises (SMEs) contribute to 41% of Canada’s greenhouse gas (GHG) emissions¹ and represent a critical demographic to engage in achieving Canada’s climate targets of a 40-45% emissions reduction by 2030 and to be net-zero by 2050.² SMEs represent 98%³ of the businesses in Atlantic Canada, and make up the majority of the local manufacturing base. Manufacturing is a critical part of the Atlantic Canadian economy, representing 7% of Atlantic Canada’s Gross Domestic Product (GDP) in 2023 and employing 81,500 workers.⁴

As customers look to green their supply chains to meet their climate goals, and governments internationally implement policies to move closer to net-zero, SME manufacturers in Atlantic Canada must be prepared. Mobilizing them to get on a path to net-zero will increase their competitiveness, grow demand for green products and services, and boost the regional overall economy while helping Canada meet its climate goals. In Atlantic Canada, where SMEs are the backbone of the economy—particularly in rural communities—achieving net-zero presents distinct challenges shaped by the region’s economic structure, geographic dispersion, and infrastructure limitations. Many SMEs operate in energy-intensive industries, face higher transportation and energy costs⁵, and have limited access to capital⁶ and technical expertise⁷. Additionally, the region’s reliance on fossil fuels⁸, coupled with variable clean energy availability, further complicates the transition to a low-carbon economy.



Small and medium-sized enterprises (SMEs)

98%

OF THE BUSINESSES
IN ATLANTIC
CANADA

7%

OF ATLANTIC CANADA'S
GROSS DOMESTIC
PRODUCT (GDP) IN 2023

81,500

WORKERS



To help address these challenges, Green Economy Canada launched a project focused on accelerating the net-zero transition for SME manufacturers in

1 The Benefits for SMEs of Taking Climate Actions - <https://www.bdc.ca/en/about/analysis-research/benefits-for-smes-of-taking-climate-actions#:~:text=Their%20importance%20makes%20them%20key,41%25%20of%20Canada's%20total%20emissions>.
 2 Net-zero Emissions by 2050 - <https://www.canada.ca/en/services/environment/weather/climatechange/climate-plan/net-zero-emissions-2050.html>
 3 Empowering SMEs to drive sustainable economic growth <https://www.canada.ca/en/atlantic-canada-opportunities/news/2024/11/empowering-smes-to-drive-sustainable-economic-growth.html>
 4 Job Bank: Manufacturing <https://www.jobbank.gc.ca/trend-analysis/job-market-reports/atlantic-region/sectoral-profile-manufacturing>
 5 Atlantica Centre for Energy - Atlantic Canada’s Electricity Future Discussion Series <https://atlanticaenergy.org/wp-content/uploads/2022/12/Atlantica-Canadas-Electricity-Future-Discussion-Series-Part-3-Electricity-Cost-December-9-2022-FINAL.pdf>
 6 Canadian Climate Institute: Atlantic Canada: Risks and Opportunities in the Global Low-Carbon Transition. <https://climateinstitute.ca/wp-content/uploads/2022/05/Atlantic-profile.pdf>
 7 Canadian Climate Institute: Atlantic Canada: Risks and Opportunities in the Global Low-Carbon Transition. <https://climateinstitute.ca/wp-content/uploads/2022/05/Atlantic-profile.pdf>
 8 Provincial and Territorial Energy Profiles: <https://www.cer-rec.gc.ca/en/data-analysis/energy-markets/provincial-territorial-energy-profiles/provincial-territorial-energy-profiles-canada.html>

Introduction

Atlantic Canada. With the support of our technical partners, the Pembina Institute and CBCL Ltd, we set out to understand the pathways to net-zero for SME manufacturers in Atlantic Canada, and the opportunities and barriers they face in making the transition. We recruited four participants, one from each province, and sought to:

1. Complete net-zero studies, which included developing a greenhouse gas emissions (GHG) inventory for the participants, and conducting an ASHRAE Level II Energy Audit at each facility;
2. Assess how programs and policies in Atlantic Canada and federally impact the net-zero transition for manufacturers and SMEs more generally, and;
3. Understand the capacity and skills available in Atlantic Canada to help SMEs successfully transition to a low-carbon future by interviewing service providers in the region.

Our study found that with the right enabling ecosystem, SME manufacturers in Atlantic Canada will be well-positioned to hit net-zero goals while boosting economic competitiveness.





Methodology

Methodology

Participant Recruitment

An open call was made in the Fall of 2023 to recruit four SME manufacturers in Atlantic Canada that were interested in understanding how they could reach net-zero in their operations and contribute to Canada's broader net-zero targets. To be eligible, potential participants needed to operate a manufacturing facility in Atlantic Canada, have fewer than 500 employees and have senior leadership support to participate in the project for a year. Organizations that were part of a larger parent company but operated as independent businesses with their own budgets, brand, and decision-making purview were also eligible provided they met the other criteria.

Net-Zero Pathway Technical Studies

A greenhouse gas (GHG) inventory was completed for each participant to establish a baseline emissions measurement from which net-zero pathways could be developed. GHG inventories were completed following the World Resource Institute's GHG Protocol Corporate Standard⁹ - an internationally recognized standard for GHG accounting. 2022 was chosen as the base year from which emission reductions to net-zero were based.

GHG emissions can be broken down into three "scopes." Scope 1 emissions are direct emissions from burning fossil fuels to heat buildings, run industrial processes, or power fleet vehicles. Scope 2 emissions are indirect emissions that come from electricity or steam. Scope 3 emissions are indirect emission sources from an organization's value chain. They include upstream and downstream impacts associated with

activities such as purchased goods and services, business travel, employee commuting, waste, water, and product use transport and distribution.

Given time, cost and data availability limitations, our study concentrated on Scope 1 and 2 emissions. This focus on Scope 1 and 2 emissions aligns with the Science Based Targets Initiative's (SBTi) guidance for SMEs, which acknowledges that smaller companies often lack the resources to set and track Scope 3 targets. While large companies must include all three scopes in their science-based targets, SMEs are only required to set targets for Scope 1 and 2 while committing to measure and reduce Scope 3 over time.¹⁰ Scope 3 is an important and sizable¹¹ source of emissions for most organizations, and so we encouraged participants to expand their GHG inventories beyond this study to understand their Scope 3 sources.

An ASHRAE Level 2 Energy Audit and Energy Management Information System (EMIS) audit were conducted for each participant to analyze their operations and emissions sources, and identify potential actions to reduce their baseline emissions and move toward net-zero. An ASHRAE Level II Energy Audit provides a detailed analysis of a facility's energy use, identifying efficiency opportunities and potential cost savings. It includes a breakdown of energy consumption, an assessment of building systems and operations, and specific recommendations for energy conservation measures with estimated payback periods. This audit offers a more in-depth evaluation than a Level I audit but does not involve the complex modelling and investment-grade analysis of a Level III audit.

9 Corporate Standard, "Greenhouse Gas Protocol", <https://ghgprotocol.org/corporate-standard>

10 SBTi: Small and Medium Sized Enterprises (SMEs) FAQs, October 2024 <https://docs.sbtiservices.com/resources/FAQsforSMEs.pdf>

11 TCFD: Metrics, Targets, and Transition Plans Consultation https://assets.bbhub.io/company/sites/60/2021/10/October_2021_Metrics_Targets_and_Transition_Plans_Consultation_Summary_of_Responses.pdf

Methodology

An Energy Management Information System (EMIS) audit evaluates the effectiveness of a facility's energy management system by assessing data collection, analysis, and reporting processes. It helps identify gaps in energy monitoring and offers insights into improving energy performance tracking, decision-making, and optimization. The audit typically includes recommendations for enhancing system integration and ensuring more accurate, real-time energy data management.

In identifying and recommending reduction opportunities, the study followed an energy management hierarchy:

1. Prioritize energy conservation, efficiency, and demand reduction.
2. Consider fuel switching and implementing energy management systems.
3. Invest in appropriately sized renewable energy systems, such as solar power.

Once a potential list of actions for each participant was generated, a list of recommended actions was provided to each participant based on the emissions reduction potential, energy and cost savings opportunities, and overall business case, including feasible payback periods and upfront capital costs once available financial incentives and tax credits were factored in.

Policy and Program Scan

A scan was conducted of 152 federal and regional decarbonization policies and programs between 2016 and 2024 that could impact the net-zero transition for SMEs. This scan focused on regulations and initiatives targeting emissions reduction in buildings, industrial processes, and transportation, with an emphasis on

Scope 1 and Scope 2 sources. It included policies from the federal government, the Atlantic provinces, and major utility providers that aim to help SMEs reduce emissions across various sectors.

The scan categorized interventions into six areas: regulations and legislation, financial incentives for capital and infrastructure projects, financial incentives for capacity building, informational support and recognition programs, Energy Management Information System (EMIS) programs, and GHG-reducing programs. These policies and programs were reviewed to understand the accessibility and level of support available to help SMEs in Atlantic Canada in their net-zero journey.

Assessing Participant and Service Provider Motivations and Barriers

The four pilot participants completed a survey and participated in follow-up interviews to gain a deeper understanding of their challenges and needs in pursuing sustainability initiatives.

The questions asked about their capital decision-making process, the barriers they face in pursuing sustainability projects, their experience with previous support programs, and their desired support for reducing emissions. Their insights helped to inform the recommendations in this study.

We also identified and reached out to 80 service providers that operate in Atlantic Canada and that have some kind of role in supporting business decarbonization efforts. They included consultants and engineers, HVAC contractors, and organizations that deliver energy efficiency programs. Their knowledge spans industrial processes, facilities management, building systems, renewable energy solutions, and environmental management systems. That outreach led to 16 informational interviews that enabled us to gain deeper insights into the capabilities, level of readiness, and challenges service providers face in supporting SMEs through the net-zero transition.



Participant Profiles

Participant Profiles

The four SME manufacturing participants were located in Newfoundland, New Brunswick, Nova Scotia and Prince Edward Island. They ranged in size from 50 to 150 employees and spanned diverse industries including food manufacturing, plastics casting, safety equipment manufacturing and trailer manufacturing. They had a mix of experience in sustainability, with most self-identifying as just beginning, and one having taken a variety of actions already.



Superior Glove

(Port Leamington, NL)

Manufactures safety gloves and sleeves.



Crosby Foods

(Saint John, NB)

Produces fancy molasses, co-manufactures dry powder products like hot chocolate and stores and transfers liquid bulk products.



Copol International

(Cape Breton, NS)

Produces custom-cast polypropylene film for the flexible packaging industry, mainly for food packaging.



Trout River Industries

(Coleman & Bloomfield, PE)

Manufactures live bottom conveyor trailers for the construction, paving, farming, waste and recycling sectors.

Emissions Breakdown

The individual carbon footprint of participants ranged from 76 tCO₂e to 2684 tonnes of carbon dioxide

equivalent (tCO₂e) in 2022, with a median carbon footprint of 1126 tCO₂e, and an average emissions of 1253 tCO₂e. The combined Scope 1 and 2 emissions from all four participants in 2023 totalled 5011 tCO₂e.

Scope 1 and 2 emissions came from:

Stationary Combustion (Scope 1): Natural gas, propane, biomass and oil used to heat their facilities and used in industrial processes.

Electricity (Scope 2): Electricity used to heat and cool buildings, power lights, chillers, air compressors and manufacturing equipment.



Aggregate Emissions of Participants

Emission Source	Aggregate Emissions %		Average Emissions %	
	tCO ₂ e	%	tCO ₂ e	%
Scope 1 Purchased Grid Electricity	1456	29%	364	29%
Scope 2 Stationary Combustion & Mobile Combustion	3555	71%	889	71%
Total - All	5011		1253	

The breakdown of overall emissions profiles across participants varied, where electricity (Scope 2) was the

largest source of emissions at 71% on average across the four participants (Table 1).



Participant Motivations, Barriers, and Decision-Making Characteristics

Several factors motivated participants to engage with our project. They felt that sustainability was becoming increasingly important for both cost management and staying competitive with customers. Additionally, this funding opportunity and having an internal champion both helped drive momentum for action.

Despite interest in sustainability initiatives, participants said they face several barriers to action. Challenges included a lack of understanding of their emissions sources, difficulty in aligning on priority areas—especially identifying high-impact, low-to-medium-effort opportunities, limited knowledge of available solutions, and high costs relative to expected savings.

Financial considerations play a key role in participant decision-making. Three participants identified a preferred payback period of 1–2 years, while one indicated 4–5 years. Capital projects are generally approved by senior management based on return on investment (ROI), available capital and considerations of business impact or risk. Approval timelines ranged from a few weeks to a few months, highlighting the nimbleness of SMEs in decision-making once the business case was known. Key financial metrics they used to evaluate projects include payback period, ROI, and net present value (NPV). Projects were financed through a mix of internal capital, credit from financial institutions, and grants or incentives.





Net-Zero Technical Study Results

Net-Zero Technical Study Results

The technical study identified a suite of measures at both the individual company and broader system levels that could reduce between 72% and 91% of participant emissions, putting participants on a strong pathway to net-zero (**Table 2**).

All companies were encouraged to implement energy efficiency measures (EEMs) before 2030 in order to maximize near-term cost savings. Once these measures were in place, participants were advised to consider renewable energy installations, where feasible, to ensure long-term sustainability.

Participant pathways to net-zero relied on a mix of energy efficiency measures (EEMs), adoption of solar (where viable), and grid decarbonization:



Table 2: Summary of Participant Net-Zero Reduction Pathways

Participant	Emissions Sources	2050 Net-Zero Reduction Pathway	Estimated % GHG Reduction Of Baseline Emissions
Superior Glove (NL)	Electricity & biomass	EEMs	12%
		Solar PV	4%
		Grid Decarbonization	68%
		Total	84%
Copol (NS)	Electricity	EEMs	6%
		Solar PV	18%
		Grid Decarbonization	65%
		Total	89%
Trout River (PE)	Electricity & oil	EEMs	32%
		Solar PV	8%
		Grid Decarbonization	51%
		Total	91%
Crosby (NB)	Electricity & natural gas	EEMs	44%
		Solar PV	0% (was not recommended)
		Grid Decarbonization	28%
		Total	72%

Net-Zero Technical Study Results

The energy efficiency and solar measures identified in the study were estimated to cost \$3.4 million collectively after available financial incentives were factored in. The average payback period for these investments ranged between three and seven years. If participants implemented the recommended projects by 2026, they could cumulatively save over \$1M annually in energy costs.

Energy Efficiency Measures

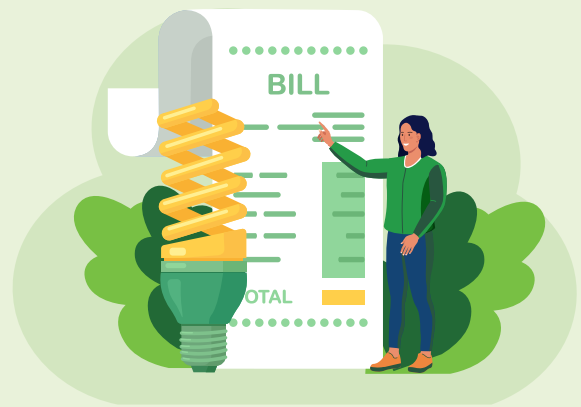
Across the four participants, recommended energy efficiency measures included HVAC overhauls, lighting upgrades, heat recovery and process optimizations. HVAC upgrades involved replacing inefficient systems with water-sourced or high-efficiency heat pumps to reduce heating and cooling costs. Lighting upgrades focused on replacing outdated fixtures with energy-efficient LED lights, which would lower electricity consumption. Heat recovery measures involved capturing waste heat and using it to improve fuel efficiency in space heating and process applications. Process optimization strategies targeted modifications to manufacturing lines and chiller systems to enhance efficiency and reduce emissions.

The extent to which energy efficiency measures contributed to emissions reductions varied across participants. Companies such as Copol and Superior Glove derived between 90% and 100% of their emissions from electricity use and energy efficiency measures accounted for only 7% to 13% of their total emissions reductions, with renewables and grid greening playing a more significant role in their net-zero pathways. While energy efficiency measures did not represent the majority of their reductions, these measures were projected to save Copol \$174,000 and Superior Glove \$55,000 per year in energy costs.

In contrast, Trout River and Crosby Foods had 61% and 64% of their emissions, respectively, come from Scope 1 sources such as natural gas, oil or propane



*If participants implemented the recommended projects by 2026, they could cumulatively save over **\$1M annually in energy costs.***



to power their buildings or industrial processes. The study found that Trout River could achieve a 32% reduction in emissions through energy efficiency measures, with an average payback period of about 4 years when factoring in incentives. This would not only substantially lower their carbon footprint but also result in annual energy cost savings of over \$300,000. Crosby Foods could reduce their emissions by 44% through efficiency measures that would pay for themselves in as little as two years after accounting for local incentives, and save the company \$500,000 annually. These efficiency measures would position both companies well on their journey to net-zero for Scope 1 and 2 emissions while also delivering significant financial savings.

Net-Zero Technical Study Results

Renewable Energy Implementation

The feasibility of renewable energy implementation varied across participants. For Trout River, Copol, and Superior, large-scale on-site solar PV installations were recommended. System sizes ranging from 70 kW to 5 MW were evaluated for all 4 participants. While battery storage options were explored to enhance resilience and, in some cases, achieve a 100% renewable energy supply, they were deemed not financially viable due to their high costs (> \$32M).

While not explored in scope of the study, Power Purchase Agreements (PPAs) could offer a more accessible and flexible path to renewable energy adoption for SMEs in Atlantic Canada compared to on-site solar installations. Unlike solar projects, which require significant upfront capital investment, PPAs enable SMEs to access renewable energy with no initial costs, as a third party owns, operates, and maintains the system. This eliminates the financial and operational burden associated with system maintenance, repairs, and performance management, making PPAs a more convenient option for businesses with limited resources. They also offer price stability, shielding businesses from utility rate volatility, and often result in immediate cost savings, whereas on-site solar systems have a longer payback period dependent on self-consumption and available incentives. Coupled with actualizing grid decarbonization in Atlantic Canada, PPAs could be a powerful support on the path to net-zero for SME manufacturers and should be further explored.

Grid Decarbonization

The study results underscore the critical role of grid decarbonization in enabling SME manufacturers to achieve net-zero emissions. Across participants, grid greening accounted for between 28% and 68% of their overall emissions reduction pathway. As such, efforts to accelerate the transition to a cleaner

electricity grid should be considered a key strategy for supporting the long-term competitiveness of SME manufacturers in the region and achieving net-zero will not be possible without it.



Our results show that the journey to net-zero for Scope 1 and 2 emissions for SME manufacturers requires a collaborative approach. It requires action from individual SMEs to improve energy efficiency and adopt solar where feasible, and from federal and provincial stakeholders in the broader ecosystem to provide attractive incentives to make projects feasible and implement policies that support grid decarbonization. While the extent of energy efficiency improvements varied across the four participants, all could see financial benefits from reducing energy demand at their facilities. Grid decarbonization accounted for 28-68% of the reduction pathway for participants, and efforts to accelerate the greening of the grid are essential to enable SME manufacturers to achieve net-zero Scope 1 and 2 emissions and remain competitive in the global shift to a net-zero future.



Case Study

Trout River Industries



Number of Employees: 116 | **Locations:** Coleman and Bloomfield, PEI

Description: Trout River Industries was established in 1999 in Coleman, Prince Edward Island, Canada, and specializes in manufacturing live bottom conveyor trailers, including Truck Mounted Live Bottom, and the Hycube. Trout River is known for its innovation and its trailers are available at various locations across the globe, including Canada, the United States of America, the Middle East, Japan, and Australia.

Emissions sources:

Trout River operates two facilities in Coleman and Bloomfield, PEI, relying on electricity, propane, and oil for its industrial processes. In 2022, 62% of its emissions came from Scope 1 sources, including oil boilers, and propane construction heaters, while 38% came from electricity use.

Key actions and business case:

Key energy efficiency measures identified for Trout River included full electrification of one facility,

compressed air leak repairs, and the installation of heat recovery ventilators on paint and welding booths. These measures were estimated to achieve a 32% reduction in emissions. Solar installations at both sites were estimated to result in an additional 8% emissions reductions. A further 51% reduction in emissions could be achieved through grid decarbonization, bringing Trout River 91% of the way to net-zero. Trout River could procure Renewable Energy Credits (RECs) to address these residual emissions and be fully net-zero.

Implementing the energy efficiency, fuel switching and solar measures identified would require an upfront investment of \$630,000 after factoring in available incentives and would collectively provide annual savings of \$300,000. The average payback period of individual projects was four years. These investments would not only generate significant cost savings but also position Trout River as a leader in sustainable manufacturing.



Case Study



Superior Glove Works Ltd.

Number of Employees: 210 | **Location:** Port Leamington, NL

Description: Superior Glove is a leading innovator in the design and manufacture of safety gloves and sleeves. Since 1910, they have been protecting workers across the globe with specialized hand and arm protection for every major industry. Their team and production facilities span across Canada, the United States, Mexico, and Central America.

Emissions Sources:

Their Atlantic facility relies on wood pellets and electricity to power its building and industrial processes. In 2022, 91% of its emissions came from electricity, while the remaining 9% came from wood pellet combustion. Since Newfoundland’s electricity grid is already 97% hydroelectric-powered, Superior’s overall baseline emissions are relatively low.

Key actions and business case:

Six viable energy efficiency measures were identified to reduce emissions, including heat recovery for fibreglass kilns, installation of a heat pump water heater and the use of variable-speed heating pumps and zone valves. Implementing these measures was estimated

to result in a 12% reduction in Superior Glove’s baseline emissions. Additionally, installing a solar PV system could contribute an extra 4% emissions reduction. Given Superior Glove’s high dependence on electricity, the most significant emissions reduction—68%—would come from Newfoundland’s ongoing electricity grid decarbonization toward net-zero.

The total upfront investment required for the six energy efficiency measures was estimated at \$340,000 after incentives, with an average payback period of seven years. These upgrades collectively would generate \$55,000 in annual cost savings.

By combining energy efficiency measures, renewable energy adoption (4%), and grid decarbonization, Superior Glove could achieve an 84% reduction in its baseline Scope 1 and 2 emissions. Additional energy metering of equipment could help identify deeper energy savings and carbon reduction opportunities beyond what our study could identify, and Superior could purchase Renewable Energy Credits (RECs) to reduce remaining emissions further. Between 1-2% of Superior’s emissions are expected to remain from the use of their pellet furnace.



Case Study

Crosby Foods



Number of Employees: 90 | **Location:** Saint John, NB

Description: As one of Canada's most trusted food companies, the Crosby Foods Limited is a family business that prides itself on providing quality foods to customers. Crosby produces fancy molasses, co-manufactures dry powder products like hot chocolate, and stores and transfers liquid bulk products. Rooted in the same Canadian community for over 140 years, Crosby believes that applying sustainability practices to their business is essential for the future of their industry and their company.

Emissions sources:

Crosby Foods operates two facilities in Saint John, New Brunswick which consist of a main manufacturing facility and a bulk receiving and processing facility. The company relies on natural gas and electricity to power its sites. In 2022, 64% of emissions came from Scope 1 natural gas use and 36% of emissions came from electricity.

Key actions and business case:

Through energy efficiency measures alone, our study found that Crosby could achieve a 44% reduction in its emissions. Twenty energy efficiency measures were identified with a total capital cost of \$2.5M after factoring in available incentives, and an average payback of three years. Examples of measures included installing tank insulation to prevent process heat loss, which would in turn also reduce emissions by 19% and save Crosby \$178,000 annually with a payback of 2.5 years after incentives. Another recommended measure was a simple warehouse temperature setback—a zero-cost measure that is estimated to reduce emissions by 4% and save Crosby \$40,000 per year. If all of the recommended energy efficiency measures are implemented, Crosby is projected to save \$500,000 annually in operating costs.

Beyond energy efficiency, grid decarbonization could contribute another 28% reduction in emissions, bringing Crosby 72% of the way to net-zero. The primary challenge in achieving deeper emissions reductions is that full electrification of their facilities to move off of natural gas is currently not feasible. Not only would it be a 25+ year payback, but the high emissions intensity of New Brunswick's electricity grid means that full electrification would actually increase Crosby's overall emissions. As New Brunswick's electricity grid continues to decarbonize, full electrification may become a feasible long-term option to move Crosby closer to absolute net-zero. In the meantime, Crosby can make significant strides to get on the path to net-zero while strengthening its bottom line through strategic energy efficiency upgrades.



Case Study



Copol International

Number of Employees: 50 | **Location:** Cape Breton, NS

Description: Since 1992, Copol has been a leading manufacturer of custom cast polypropylene films, a plastic film mainly used for food packaging. With a strong commitment to sustainability, Copol focuses on reducing plastic waste through various initiatives and ensuring plastic stays out of the landfill by reusing as much as possible. As one of the more advanced businesses in their sustainability journey, Copol joined our study having already fully electrified its operations, and implemented a number of energy efficiency measures, including an Energy Management Information System (EMIS) to track and optimize its energy use. Through strategic energy management, they worked to reduce their electricity use. The first thing they changed was their air compressor, which saved them \$30,000 a year. They have changed all their lights to LEDs, installed motion sensors and looked for opportunities to shut down idle pieces of equipment. These types of initiatives saved 15% of their energy use, equating to \$160K per year in cost savings.

Emissions sources:

Copol operates a single facility in Cape Breton, Nova Scotia. Since their facility is fully electrified, 100% of its Scope 1 and 2 emissions come from electricity.

Key actions and business case:

Our study found a few unexplored energy efficiency measures that could reduce Copol's emissions by an additional 6%. These measures included an HVAC overhaul to improve energy performance, shutting down an unnecessary air handling unit to cut energy use, replacing office windows for better insulation and leveraging outdoor air cooling to reduce chiller loads. Given the energy efficiency measures Copol has already adopted, renewables provided a major next



potential step for Copol to more substantially reduce its emissions. The solar PV recommended for Copol would reduce 18% of its emissions.

Implementing these six energy efficiency measures plus solar would require an investment of \$945,000 after incentives, with an average payback period of 4 years. These upgrades are expected to generate \$174,000 in annual savings.

Copol's remaining path to net-zero depends on the continued decarbonization of Nova Scotia's electricity grid, which would contribute a further 65% reduction in emissions. Combined with the identified energy efficiency and solar measures, this would bring Copol 89% of the way to net-zero. Residual grid emissions would still account for the remaining emissions unless additional measures, such as purchasing Renewable Energy Credits (RECs), are pursued.



Decarbonization Policies and Program Scan



Decarbonization Policies and Program Scan

A scan of federal and regional decarbonization policies and programs between 2016 and 2024 was conducted to understand what existed to impact the net-zero transition for SMEs (**Appendix A**)—152 policies and programs were found. The results indicated that while there were numerous policies and programs aimed at decarbonization at both federal and provincial levels across Atlantic Canada, very few are specifically designed to support emissions reductions for SME manufacturers or SMEs more broadly. Where funding programs exist, SMEs often face barriers due to large project size thresholds or competition with larger organizations that can implement more substantial projects with higher absolute emissions reduction potentials. Additionally, many programs prioritize capital-intensive projects over capacity-building initiatives, such as GHG emissions measurement, sustainability planning, and stakeholder collaboration. Given the common constraints SMEs face—time, knowledge, and capacity—navigating funding programs and applying within designated timeframes can be challenging, even when funding is available.

Incentive Program Analysis

At the provincial level, incentives vary significantly across Atlantic Canada. These incentives come in the form of energy efficiency programs offered by local

utilities, local efficiency providers and/or provincial governments. Prince Edward Island is the only Atlantic province to provide rebates earmarked for solar installation, and the government of Newfoundland and Labrador is unique in having its own Green Technology Tax Credit. At the federal level, the only greening incentives we found applicable to our SME manufacturing participants came in the form of federal tax credits and included the Atlantic Investment Tax Credit, the Accelerated Investment Incentive and the Clean Technology Investment Tax Credit. A summary of the applicable incentives and tax credits for our SME manufacturing participants is listed in **Table 3**.

Federal decarbonization incentive programs like the [Low Carbon Economy Fund](#) and NRCan's [Green Industrial Facilities and Manufacturing Program](#), which technically included SMEs as being eligible, either had project threshold sizes that were much larger than the size of projects applicable to the SME participants or had criteria for the emissions they wanted to see reduced per dollar invested (\$/tCO₂e reduced) that did not make sense for SME scale projects. The design of these programs demonstrates a missed opportunity to accelerate the decarbonization journey of SMEs, and programs in the future should take into account the needs, characteristics and realities of SMEs to make them more accessible.

Table 3. Applicable provincial and federal incentives for study participants

Jurisdiction Availability	Program / Tax Credit Name	Structure
Newfoundland	TakeCHARGE Custom Energy Solutions (provincial)	\$0.10/kWh saved, max \$50k
	Green Technology Tax Credit (federal-provincial partnership)	20% of Capital Cost
Prince Edward Island	Efficiency PEI Community Energy Solutions (provincial)	One-time annual energy savings up to 50% of project cost, \$25k max per facility per fiscal year.
	PEI Solar Rebate Program (provincial)	\$0.35/W up to 40% of Capital Cost, to a maximum of \$10,000
Nova Scotia	NS Operational Measure Incentive (provincial)	\$0.04/kWh saved
	NS Custom Retrofit Program (provincial)	\$0.15/kWh saved
	NS Innovation Rebate (provincial)	25% of capital cost
New Brunswick	NB Power Industrial Efficiency Program Energy Efficiency Fund (provincial)	25% of capital cost
	NB Power Industrial Electricity Incentive (provincial)	\$0.216/kWh of electricity saved
	NB Power EMIS Design and Implementation Incentives (provincial)	100% for EMIS Audit, 50% of design & implementation costs
Atlantic Canada	Atlantic Investment Tax Credit (federal)	10% of investment Cost
National	Clean Technology Investment Tax Credit (federal)	30% of investment Cost
	Accelerated Investment Incentive Tax Credit , (federal)	Enhanced 1st-Year Allowance 29% Tax Rate Applied to 75% of Investment Cost

Based on the available incentives and tax credits, participants in our net-zero technical study were eligible for a total of \$1.6M in provincial incentives and \$3.3M in total federal tax credits, covering 52% of the total estimated capital costs (\$9.3M) across all participants. The percentage of costs covered by provincial incentives varied significantly from province

to province (Table 4) and federal tax credits had the greatest potential impact on overall capital costs, primarily due to the high costs of solar installations. With these tax credits, the payback period of the solar projects ranged from 6 to 9.5 years, whereas without the tax credits, the payback periods were 16 to 28 years long.

While the theoretical impact of the existing incentives and tax credits are favourable, SMEs may face challenges in fully reaping the benefits. Knowing the incentives exist, having the capacity and relevant knowledge to secure the funding, and having sufficient upfront capital to move projects forward are all hurdles to overcome. For projects with high capital costs and long payback periods, competing business uses for that capital may further limit the ability to implement.

These barriers highlight the importance of awareness building and capacity-building support for SMEs to take advantage of financial incentives and prioritize sustainability projects. Funding programs designed for SME-scale projects and innovative green lending products offered by financial institutions could help to address the upfront financial cost barrier and accelerate the adoption of renewables or longer-payback energy efficiency projects.

Table 4. Participant Capital Costs, Applicable Incentives / Tax Credits & Percent of Costs Covered

Participant (Province)	Estimated Total Capital Costs for EEMs & Solar	% of Capital Costs Potentially Covered by Provincial Incentives and Federal Tax Credits	% of Capital Costs Potentially Covered by Provincial Incentives	% of Capital Costs Potentially Covered by Federal Tax Credits
Superior Glove Works (NL)	\$846,107	60%	3%	57%
Copol (NS)	\$3,159,967	70%	26%	44%
Trout River (PE)	\$1,652,114	62%	16%	46%
Crosby Foods (NB)	\$3,730,348	31%	13%	18%

Grid Decarbonization and Clean Energy Policy

The transition to a net-zero electricity grid by 2050 is a critical factor in enabling SMEs to achieve net-zero Scope 1 and 2 emissions. Grid decarbonization accounted for more than 50% of baseline emissions reductions in most participants' net-zero by 2050 pathways. However, achieving these reductions depends on achieving some key policy plans and clean energy goals.

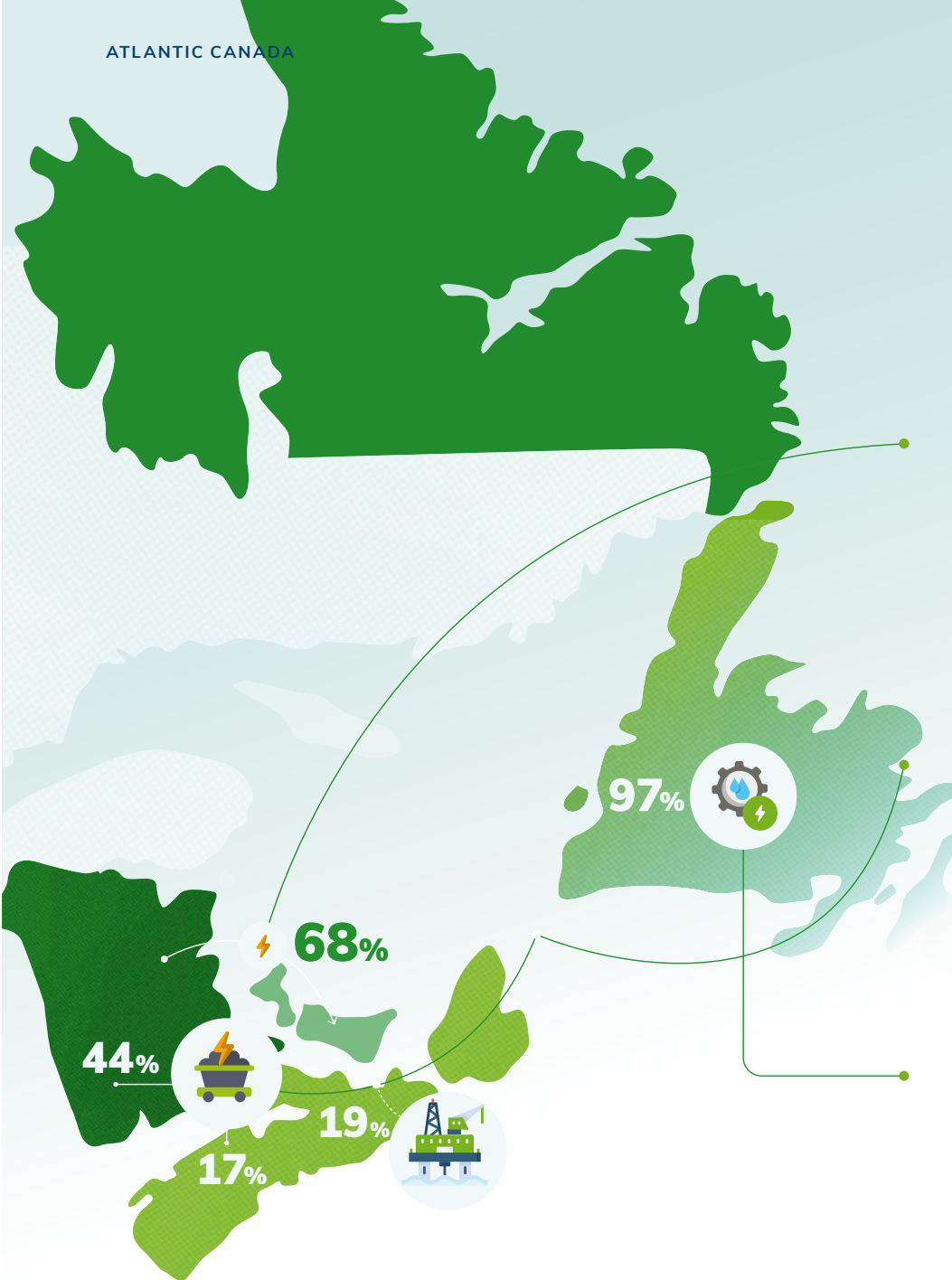
The successful implementation of initiatives such as the scaled back Atlantic Loop project,¹² which aims to phase out coal and integrate clean energy

sources, is crucial for supporting SME decarbonization efforts. The modified project aims to enhance the regional grid's capacity to transmit power from future renewable energy projects within Nova Scotia and New Brunswick, thereby aiding in the planned phase-out of coal-fired power plants by 2030.¹³ While the modified Atlantic Loop addresses immediate regional energy needs, experts suggest¹⁴ that a more extensive transmission network may be necessary in the future. Without sustained provincial and federal commitment to grid decarbonization, SME manufacturers face increased risks when transitioning to electrification, particularly in regions where grid emissions remain high.

12 Nova Scotia Power estimates scaled down version of Atlantic Loop to cost \$700 million <https://globalnews.ca/news/10444299/nova-scotia-power-scaled-down-atlantic-loop/>

13 Nova Scotia Power estimates scaled down version of Atlantic Loop to cost \$700 million <https://globalnews.ca/news/10444299/nova-scotia-power-scaled-down-atlantic-loop/>

14 Modified Atlantic Loop shouldn't thwart drive for offshore wind power: report author https://www.stalbertgazette.com/nova-scotia-news/modified-atlantic-loop-shouldnt-thwart-drive-for-offshore-wind-power-report-author-7701380?utm_source=chatgpt.com



The federally mandated phase-out of coal by 2030 under the Clean Electricity Regulations¹⁵ will significantly reduce grid emissions in Nova Scotia and New Brunswick, with downstream benefits for Prince Edward Island, which imports **68%** of its energy from New Brunswick.¹⁶

In 2022, Nova Scotia and New Brunswick relied on coal for **44%** and **17%** of their electricity generation, respectively.^{17,18} Nova Scotia also depended on natural gas for **19%** of its energy mix¹⁹ but has committed to reaching **80%** renewable energy by 2030.²⁰

Newfoundland and Labrador already benefits from a **97%** hydropower-based grid,²¹ positioning it ahead in the clean energy transition.

15 Clean Electricity Regulations SOR/2024-263 <https://www.gazette.gc.ca/rp-pr/p2/2024/2024-12-18/html/sor-dors263-eng.html>

16 Prince Edward Island Energy Snapshot <https://www.canada.ca/en/services/environment/weather/climatechange/climate-plan/clean-electricity/overview-prince-edward-island.html>

17 New Brunswick Energy Snapshot <https://www.canada.ca/en/services/environment/weather/climatechange/climate-plan/clean-electricity/overview-new-brunswick.html>

18 Nova Scotia Clean Electricity Snapshot <https://www.canada.ca/en/services/environment/weather/climatechange/climate-plan/clean-electricity/overview-nova-scotia.html>

19 Nova Scotia Energy Snapshot <https://www.canada.ca/en/services/environment/weather/climatechange/climate-plan/clean-electricity/overview-nova-scotia.html>

20 Centre for Atlantica Energy, "Updates on Nova Scotia Power's Energy Transition", <https://www.atlanticaenergy.org/updates-nspower-clean-electricity-transition/>

21 Newfoundland and Labrador: Clean Energy Snapshot - <https://www.canada.ca/en/services/environment/weather/climatechange/climate-plan/clean-electricity/overview-newfoundland-labrador.html>



Overall, federal and provincial support in the form of incentive programs and tax credits make a significant difference to the business case and feasibility of decarbonization for SME manufacturers. There are opportunities to level the playing field in terms of what incentives are available in Atlantic provinces, as well as to improve the design of federally available incentive programs to make them more accessible for the needs, characteristics, and realities of SME manufacturers. There is also an important role for financial institutions to play in providing attractive green lending products for SMEs to reduce the upfront capital cost barriers to moving projects forward.

Policies that impact grid decarbonization are critical to the ability of SME manufacturers to achieve net-zero emissions, and it is essential that the provinces and the Federal government work together on comprehensive planning and infrastructure development to support the net-zero energy transition in Atlantic Canada. Doing so will not only help us reach our climate goals but also ensure that the Atlantic Canadian economy remains competitive in the global net-zero transition.



Service Provider Readiness

Service Provider Readiness

A cohort of 16 service and energy efficiency providers from Atlantic Canada and beyond highlighted the opportunities and challenges in supporting regional businesses in their net-zero transitions. These providers, primarily consultants, were interviewed about their current offerings, experiences with local businesses, and perspectives on what would enhance their capability to meet the needs of SMEs. The findings offer a nuanced view of the sector's readiness and barriers to assisting SMEs with energy efficiency and emissions reductions.

Alignment of business models between SMEs and Service Providers

Of the 16 service providers interviewed, most feel that they are well-equipped to meet the existing demand for energy efficiency projects and decarbonization planning. They have the technical expertise and resources needed to support businesses that are actively seeking these services. However, when it comes to engagement with small and medium-sized enterprises, there is a clear divide. While 40% of the service providers we spoke with have worked with SMEs in the past, the majority—60%—indicated that SMEs are not a priority within their business models.

Several challenges make it difficult for service providers to work with SMEs. Many SMEs struggle with limited time, financial resources, and technical knowledge, which prevents them from prioritizing sustainability initiatives. Additionally, cultural attitudes toward energy efficiency and carbon reduction remain underdeveloped, meaning that sustainability is not always seen as a key business priority. Service providers also noted that SMEs are often perceived as less attractive clients due to lower demand for decarbonization services and limited capacity to engage in long-term sustainability planning. As a result,

service providers tend to focus on larger organizations that have clearer sustainability mandates and more resources to invest in decarbonization.

Clean Tech Expertise & Soft Skills Development

In our discussions with service providers, a key challenge that emerged was a lack of technical knowledge in certain clean energy technologies. Specifically, many providers noted gaps in expertise related to solar energy, geothermal systems, and other emerging clean technologies. This limits their ability to offer a full range of decarbonization solutions to SMEs and other clients. Beyond technical skills, service providers also identified a need for stronger “soft skills” within the workforce. Effective customer engagement and high-quality service delivery require strong communication, problem-solving, and relationship-building skills.

However, many providers pointed to gaps in trades education and workforce readiness in Atlantic Canada



“As an engineering firm, we notice that mechanical contractors can be hesitant to install or maintain newer technology given their lack of familiarity with it.”

that make it difficult to develop these competencies. Addressing these challenges will require a more

Service Provider Readiness

systemic approach to workforce development. Service providers emphasized the need for targeted training programs that not only build technical expertise but also enhance interpersonal and customer service skills. Strengthening these areas will be critical to ensuring that businesses receive the support they need to successfully navigate the net-zero transition.

“Finding someone with good engineering and technical skills, as well as soft skills, is difficult.”

Supply, Demand and Driving SME Business to Service Providers

Service providers identified two key areas that need to be addressed in order to scale up their support for SMEs in the net-zero transition: demand-side and supply-side factors.

On the demand side, service providers emphasized the need to increase climate education and awareness among SMEs. Many small and medium-sized businesses are not fully aware of the benefits of decarbonization or the services available to help them make the transition. By improving education and outreach, we can help drive demand for these services. Additionally, broader initiatives that create greater market demand—such as financial incentives, regulatory requirements, or industry-led commitments—would encourage service providers to allocate more resources toward working with SMEs.

On the supply side, workforce development emerged as a critical need. Service providers highlighted the importance of training programs that build both technical expertise in clean energy and net-zero

“When recruiting, the main attribute I’m looking for is experience. I’m also looking for soft skills and resilience. I need someone who can make the commitment to stay if required to get the job done and live by the company’s purpose and culture.”

solutions, as well as soft skills that enable effective engagement with SMEs. Many SMEs require guidance and ongoing support, so strong communication and relationship-building skills are essential.

Finally, service providers stressed the need to increase the availability of locally qualified talent. Many firms struggle to find workers with the right skills in Atlantic Canada, limiting their ability to expand services. Strengthening workforce training programs and attracting more professionals into the sector will be key to ensuring SMEs can access the support they need to successfully transition to net-zero.

In summary, the capacity of Atlantic Canada to support the net-zero transition is uneven but holds potential. Service providers face challenges in aligning their business models with SMEs’ needs and in addressing workforce and technical gaps. However, demand for services linked to incentives, policy changes, and cultural shifts among SMEs could catalyze progress. Targeted interventions in workforce development, sustained financial incentives, and strategic policies could bridge the gap and accelerate the region’s journey towards a sustainable future.



Recommendations

Our study showed that the pathway to net-zero Scope 1 and 2 emissions is possible for SME manufacturers in Atlantic Canada, with the ability to realize significant cost savings and become stronger and more resilient in the global net-zero transition. However, SMEs will face significant challenges in moving towards net-zero without access to education, financial incentives, a clean electricity grid, and sufficient technical and capacity-building support to understand their emissions, take advantage of incentives and resources, build their internal knowledge and skills, and act on decarbonization plans. Greater education and awareness-building efforts with SMEs is crucial to mobilize greater action towards net-zero and catalyze demand for green products and services to support the growth of the Atlantic Canadian green economy. Investing in local job-skills training programs is essential to building a strong regional talent pool, enabling service providers to scale their capacity and effectively support SME manufacturers in all aspects of the net-zero transition.

Reaching net-zero is a 'team sport', requiring a coordinated effort between SME manufacturers, governments, utilities, service providers, post-secondary institutions, financial institutions and intermediaries who can act as conduits to provide information, education and resources to SMEs and SME manufacturers. To build an enabling ecosystem to

support the net-zero transition for SME manufacturers, we recommend the following:

- ✔ **Accelerate grid decarbonization to net-zero:** Ensure that coal is phased out by 2030 and that Atlantic Canadian provinces have a plan and resources in place to achieve a net-zero electricity grid by 2050. The decarbonization of the electricity grid is imperative for SME manufacturers in Atlantic Canada to achieve their net-zero goals.
- ✔ **Increase awareness and capacity-building support:** Invest in initiatives to educate SME manufacturers on the benefits of energy efficiency and emission reductions to help spur action. This will in turn help to increase market demand for local low-carbon products and services, and local workforce development. Alongside awareness-building, invest in capacity-building initiatives to help SMEs measure and understand their emissions, develop

and integrate reduction strategies, and easily take advantage of incentives and tax credits, service provider offerings, and other decarbonization supports that may exist.

- ✔ **Increase the number of SME-friendly funding opportunities available pan-Atlantically:** Expand provincial and Federal decarbonization incentive programs for SME manufacturers and ensure a more level playing field in incentives available across all Atlantic provinces. Ensure programs are designed with the characteristics of business realities of SMEs in mind. Tax credits are valuable in improving the business case for undertaking projects, but more financing mechanisms and granting/rebate programs are needed to help reduce the upfront capital costs. Having a central repository of up-to-date incentives and tax credits applicable in Atlantic Canada and offered by various entities would also be very valuable.
- ✔ **Boost workforce development for the green economy:** Invest in expanding job-skills training programs to provide the technical knowledge and skills required to support industrial energy efficiency, clean technology deployment and broader business decarbonization efforts. These programs should also develop soft skills in communication, collaboration, relationship building etc. to ensure local talent can work effectively with SMEs and the variety of stakeholders involved in the net-zero transition.

Achieving net-zero emissions for SME manufacturers in Atlantic Canada is not only possible but also presents a significant opportunity for cost savings, resilience, and competitiveness in the global market. However, the transition requires a supportive ecosystem that provides SMEs with the necessary education, financial resources, technical expertise, and workforce development initiatives. Without these critical supports, many SMEs may struggle to take meaningful action, leaving potential economic and environmental benefits unrealized.

Now is the time for governments, utilities, financial institutions, service providers, and post-secondary institutions to work together to remove barriers and accelerate progress. By prioritizing grid decarbonization, expanding funding opportunities, strengthening awareness and capacity-building efforts, and investing in workforce development, we can enable SMEs to confidently move towards net-zero. A thriving, low-carbon manufacturing sector will not only drive economic growth within Atlantic Canada but also position the region as a leader in the green economy. The transition to net-zero is a collective effort—let's take action today to ensure SMEs have the tools and support they need to succeed.





Appendix

Appendix A

Policy Scan By Jurisdiction

The federal government provides the greatest number of decarbonization programs of all the surveyed jurisdictions. Between the Atlantic provinces, Nova Scotia has quite a few more supports, while the other three provinces are roughly the same. In each area, building decarbonization programs are the most readily available decarbonization supports.

The full jurisdictional scan below lists available decarbonization supports offered by the federal government, the governments of the Atlantic

provinces, and the utility providers in Atlantic Canada. Green indicates the funding is cross-cutting, blue indicates it applies to buildings, and yellow indicates it applies to transportation. For cross-cutting programs, we have looked at programs and policies that offer a decarbonization incentive but could apply to multiple sectors. For example, the Strategic Innovation Fund has supported decarbonization in the transportation sector, but also heavy emitting industries such as cement and steel.

Jurisdiction	Total Programs	Building Decarbonization Incentives	Grid Decarbonization Incentives	Transportation Incentives	Research and Development Incentives
1. Federal	64	27	12	16	9
2. Nova Scotia	32	29	1	1	1
3. New Brunswick	17	11	1	3	2
4. Prince Edward Island	18	15	0	1	2
5. Newfoundland and Labrador	21	16	2	2	1

Federal

Policy Intervention	Department	SMEs Targeted and/ or Eligible?	Type of Policy Intervention
Emission Source: Cross Cutting			
The fuel charge portion of the federal carbon pollution pricing backstop system , while not specific to SMEs, applies to several fuels used by SME manufacturers - including natural gas, propane, diesel and gasoline. ^{1,2}	Government of Canada	SMEs Eligible SMEs Targeted	Regulations & Legislation
The Climate Action Incentive Fund (CAIF) Small and Medium-sized Enterprises project stream supported over 700 proposals for SMEs wishing to undertake retrofit projects, targeting emissions from areas including industry, buildings, and transportation. ^{3,4} This program was active until March 31, 2021, and is now closed. ⁵	Government of Canada	SMEs Eligible SMEs Targeted	Financial Incentives - Capital and Infrastructure
Natural Resources Canada's Energy Manager Program provided financial assistance for industrial, commercial, and institutional facilities, and fleets to identify and adopt energy efficiency solutions... SMEs were listed among eligible recipients. ⁶	Government of Canada	SMEs Eligible SMEs Targeted	Financial Incentives - Capacity Building
The Low Carbon Economy Challenge portion of the \$2 billion Low Carbon Economy Fund, launched in 2017, provided funding to innovative GHG emission reduction projects ⁷ , with SMEs listed as eligible recipients for the Partnerships stream. ⁸ The intake for 2024 is closed, but the program is scheduled to run until 2028.	Government of Canada	SMEs Eligible SMEs Targeted	Financial Incentives - Capital and Infrastructure
The Canada Growth Fund is a public investment vehicle with \$15 billion dedicated to supporting the development of Canada's clean economy. It provides funding for projects across low-carbon or climate tech value chains to help reduce emissions. SMEs are listed as eligible recipients. ⁹	Government of Canada	SMEs Eligible SMEs Not Targeted	Financial Incentives - Capital & Infrastructure
The Clean Electricity Investment Tax Credit provides a 15% refund for eligible clean electricity investments to support SME manufacturer's transition to net-zero production. This tax credit includes non-emitting electricity generation systems and stationary electricity storage systems like batteries, pumped hydroelectric storage, and compressed air storage. ¹⁰	Government of Canada	SMEs Eligible SMEs Not Targeted	Financial Incentives - Capital & Infrastructure

- 1 Government of Canada, "Fuel Charge Rates." <https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/fcrates/fuel-charge-rates.html>
- 2 Government of Canada, "Carbon Pollution Pricing – What You Need To Know." <https://www.canada.ca/en/revenue-agency/campaigns/pollution-pricing.html>
- 3 Government of Canada, "Climate Action Incentive Fund: Small and Medium-sized Enterprises Project stream." <https://www.canada.ca/en/environment-climate-change/services/climate-change/carbon-pollution-pricing-proceeds-programming/climate-action-incentive-fund/small-medium-enterprises-project-stream.html>
- 4 Environment and Climate Change Canada, Pan-Canadian Framework on Clean Growth and Climate Change - Fourth Annual Synthesis Report on the Status of Implementation (2022), 105.
- 5 Environment and Climate Change Canada, "Carbon pollution pricing proceeds programming and use of proceeds." <https://www.canada.ca/en/environment-climate-change/services/climate-change/carbon-pollution-pricing-proceeds-programming.html>
- 6 Natural Resources Canada, "Energy Manager Program." <https://www.nrcan.gc.ca/energy-manager-program/21917>
- 7 Government of Canada, "What is the Low Carbon Economy Fund." <https://www.canada.ca/en/environment-climate-change/services/climate-change/low-carbon-economy-fund/what-is-lcef.html>
- 8 Government of Canada, "Low Carbon Economy Challenge." <https://www.canada.ca/en/environment-climate-change/services/climate-change/low-carbon-economy-fund/challenge.html>
- 9 Department of Finance Canada, "Canada Growth Fund." <https://www.budget.canada.ca/fes-eea/2022/doc/gf-fc-en.pdf>
- 10 Department of Finance Canada, "Budget 2023: Chapter 3 - A Made-In-Canada Plan: Affordable Energy, Good Jobs, and a Growing Clean Economy." <https://www.budget.canada.ca/2023/report-rapport/chap3-en.html>

<p>The Canada Infrastructure Bank allocates \$10 billion towards its 'Clean Power' priority area and an additional \$10 billion towards its 'Green Infrastructure' priority area. As a result, the Bank will have the capacity to invest a minimum of \$20 billion in the year 2023, which will support the development of significant clean growth and clean electricity infrastructure projects for SME manufacturers.¹¹</p> <p>Budget 2024 highlighted \$35 billion for revenue generating projects across clean power, green infrastructure, public transit, transportation, and broadband.¹²</p>	<p>Government of Canada</p>	<p>SMEs Eligible SMEs Targeted</p>	<p>Financial Incentives - Capital & Infrastructure</p>
<p>The Investment Tax Credit for Clean Technology Manufacturing is a proposed measure that would offer a refundable tax credit of 30% to companies investing in new machinery and equipment used in the manufacturing or processing of clean technologies and critical minerals. This would also include certain industrial vehicles and related control systems used in manufacturing.¹³</p>	<p>Government of Canada</p>	<p>SMEs Eligible SMEs Not Targeted</p>	<p>Financial Incentives - Capital & Infrastructure</p>
<p>The Reduced Tax Rates for Zero-Emission Technology Manufacturers was introduced in 2021 and extended for another three years in Budget 2023. It provides a reduced tax rate of 4.5% for small businesses and 7.5% for other businesses up to 2035.¹⁴</p>	<p>Government of Canada</p>	<p>SMEs Eligible SMEs Targeted</p>	<p>Regulations & Legislation</p>
<p>The Strategic Innovation Fund provides \$500 million over ten years from 2023 to support the development and application of clean technologies across sectors, including manufacturers. The fund will also allocate \$1.5 billion of its existing resources to projects in clean technology, critical minerals and industrial transformation.¹⁵ It is possible, but unlikely that SMEs would qualify for this fund, as the minimum project cost of \$20 million makes it less accessible to small businesses.</p>	<p>Government of Canada, Innovation, Science and Industry</p>	<p>SMEs Eligible SMEs Not Targeted</p>	<p>Financial Incentives - Capital and Infrastructure</p>
<p>The Energy Innovation Program's Clean Fuels and Industrial Fuel Switching initiative will allocate up to \$50 million for industrial fuel switching for manufacturers in chemicals and fertilizers, iron, and steel, smelting and refining, and cement. The program aims to address hard-to-abate sectors by focusing on this technology area, as well as clean fuels production and hydrogen codes and standards.¹⁶</p> <p>SMEs are eligible, but the preference is given to the projects who can achieve the greatest GHG reductions.</p>	<p>Government of Canada</p>	<p>SMEs Eligible SMEs Not Targeted</p>	<p>Financial Incentives - Capital and Infrastructure</p>
<p>The Canadian Innovation and Investment Agency has pledged \$1 billion over a period of five years from 2022-23 to support the initial operations of Canadian companies and facilitate innovation, commercialization of research, and the creation of fresh economic prospects for businesses. SMEs are named as being an important recipient stakeholder from this agency.¹⁷</p>	<p>Government of Canada</p>	<p>SMEs Eligible SMEs Targeted</p>	<p>Financial Incentives - Capital and Infrastructure</p>

11 "Budget 2023: Chapter 3"

12 Government of Canada, Federal Budget 2024 Chapter 5, <https://budget.canada.ca/2024/report-rapport/budget-2024.pdf>

13 "Budget 2023: Chapter 3"

14 <https://www.canada.ca/en/department-finance/programs/consultations/2021/tax-reduction-zero-emission-technology-manufacturing.html>

15 <https://ised-isde.canada.ca/site/strategic-innovation-fund/en>

16 Natural Resources Canada, "Energy Innovation Program - Clean Fuels and Industrial Fuel Switching," <https://natural-resources.canada.ca/science-and-data/funding-partnerships/funding-opportunities/funding-grants-incentives/energy-innovation-program/energy-innovation-program-clean-fuels-and-industrial-fuel-switching/23956>

17 Department of Finance Canada, "Budget 2022: Chapter 2 - Jobs, Growth, and an Economy That Works for Everyone." <https://www.budget.canada.ca/fes-eea/2022/report-rapport/chap2-en.html#wb-cont>

Through the Canada Infrastructure Program (ICIP) , \$33 billion funding is delivered through bilateral agreements with each of the provinces and territories. SMEs can access this fund through their province's Green Infrastructure stream to support projects that create more energy efficient buildings or improve capacity to manage more renewable energy. ^{18,19}	Government of Canada	SMEs Eligible SMEs Targeted	Financial Incentives - Capital and Infrastructure
The Government of Canada provides Tax Savings for Industry – business income tax incentives for clean energy projects. ²⁰ This includes an accelerated capital cost allowance for eligible equipment under Classes 43.1 and 43.2 of Income Tax Regulations Schedule II and deductions for certain expenses considered to fall under the category of 'Canadian renewable and conservation expense'. ²¹ These would include 'certain expenses incurred during the development and start-up of renewable energy and energy conservation projects'. ²²	Government of Canada	SMEs Eligible SMEs Not Targeted	Financial Incentives - Capital and Infrastructure
The Government of Canada runs the Atlantic Canada Innovation Fund through the Atlantic Canada Opportunities Agency. The program allows researchers and innovative companies to develop new products and take them to market. ²³	Government of Canada/ Atlantic Canada Opportunities Agency	SMEs Eligible SMEs Targeted	Financial Incentives - Capacity Building
The Smart Renewables and Electrification Program provides approximately \$4.5 billion up until 2035 for smart renewable energy and electrical grid modernization projects that decrease Canada's GHG emissions, increase electricity system assets, generate economic or social benefits, and increase renewable energy capacity. The Capacity Building stream focuses on the engagement of Indigenous led projects. ²⁴	Government of Canada	SMEs Eligible SMEs Not Targeted	Financial Incentives – Capital and Infrastructure and Capacity Building
The Government of Canada has expanded the Low-carbon Fuel Procurement Program to include carbon dioxide removal. The program is part of Greening Government and has a budget of \$135 million. ²⁵	Government of Canada, Treasury Board Secretariat	SMEs Eligible SMEs Not Targeted	Financial Incentives
Natural Resources Canada has the Enabling Small and Modular Reactors program that provides up to \$500,000 per project to go toward R&D costs around how to reduce SMR waste and build out a robust supply chain for fuel supply. ²⁶	Government of Canada, Natural Resources Canada	SMEs Eligible SMEs Targeted	Financial Incentives – Capacity Building

18 Environment and Climate Change Canada, Pan-Canadian Framework on Clean Growth and Climate Change - Fourth Annual Synthesis Report on the Status of Implementation (2022), 40.

19 Government of Canada, "Investing in Canada Infrastructure Program." <https://www.infrastructure.gc.ca/plan/icp-pic-INFC-eng.html>

20 Natural Resources Canada, "Tax Savings for Industry." <https://www.nrcan.gc.ca/science-data/funding-partnerships/funding-opportunities/funding-grants-incentives/tax-savings-industry/5147>

21 "Tax Savings for Industry."

22 "Tax Savings for Industry."

23 Atlantic Canada Opportunities Agency, "Atlantic Innovation Fund" <https://www.canada.ca/en/atlantic-canada-opportunities/services/atlantic-innovation-fund.html>

24 Natural Resources Canada, Smart Renewable and Electrification Pathways Program <https://natural-resources.canada.ca/climate-change/green-infrastructure-programs/sreps/23566>

25 Government of Canada, Low-carbon Fuels Procurement Program, <https://www.canada.ca/en/treasury-board-secretariat/services/innovation/greening-government/low-carbon-fuel-procurement-program.html>

26 Government of Canada, Enabling Small and Modular Reactors, <https://natural-resources.canada.ca/our-natural-resources/energy-sources-distribution/nuclear-energy-uranium/enabling-small-modular-reactors-program/24959>

From 2018 to 2023, ACOA (Atlantic Canada Opportunities Agency) provided \$35 millions through the Canada Coal Transition Initiative (CCTI) to support the skills development needed to help communities transfer to a low carbon economy. ²⁷ The CCFI Infrastructure Fund provides \$150 million until 2025 to help communities invest in the infrastructure they need to move away from use of coal. ²⁸	Atlantic Canada Opportunities Agency/Government of Canada	SMEs Eligible SMEs Targeted	Financial Incentives - Capital & Infrastructure
Starting in 2023-24, Investment Tax Credit for Carbon Capture, Utilization and Storage (CCUS) will be available for high-emitting sectors to invest in CCUS for projects. ²⁹ Specific labour requirements will be attached to this tax credit.	Government of Canada	SMEs Eligible SMEs Not Targeted	Financial Incentives - Capital & Infrastructure
The Green Shipping Corridor Program has two streams, one for ports and one for vessel demonstration that will provide \$165 million for clean technology and clean fuel research and testing. ³⁰	Government of Canada, Ministry of Transportation	SMEs Eligible SMEs Not Targeted	Financial Incentives - Capital & Infrastructure

Emissions Source: Building and Industrial Emissions

Definition: "Building emissions" will refer to non-process emissions, including those associated with the heating or cooling of buildings and water^{31, 32} "Industrial emissions" will refer to emissions associated with industrial processes.

The federal output-based pricing system (OBPS) for larger industrial facilities ^{33, 34} applies only to industrial facilities emitting at or in excess of 50,000 tonnes of CO ₂ e annually ³⁵ , limiting applicability to SME study participants, who together emitted less than 5,000 tCO ₂ e in 2020. On January 1, 2022, the Ontario Emissions Performance Standards (EPS) program took effect to regulate greenhouse gas emissions from large industrial facilities, replacing the federal OBPS in Ontario. ³⁶	Government of Canada	SMEs Not Eligible SMEs Not Targeted	Regulations & Legislation
The Canadian Industry Partnership for Energy Conservation (CIPEC) is a coalition that provides benefits including recognition and networking opportunities to its members and does not have onerous membership requirements. ^{37, 38}	Government of Canada	SMEs Eligible SMEs Not Targeted	Informational Supports & Recognition Programs

27 Government of Canada, Canada Coal Transition Initiative, <https://www.canada.ca/en/atlantic-canada-opportunities/services/canada-coal-transition-initiative.html>

28 Government of Canada, Canada Coal Transition Initiative, <https://www.canada.ca/en/atlantic-canada-opportunities/services/canada-coal-transition-initiative.html>

29 Department of Finance Canada, "Budget 2023: Chapter 3 - A Made-In-Canada Plan: Affordable Energy, Good Jobs, and a Growing Clean Economy." <https://www.budget.canada.ca/2023/report-rapport/chap3-en.html>

30 Government of Canada, press release, "Minister of Transport announces the Green Shipping Corridor Program to help cut pollution in marine shipping", <https://www.canada.ca/en/transport-canada/news/2023/12/minister-of-transport-announces-the-green-shipping-corridor-program-to-help-cut-pollution-in-marine-shipping.html>

31 Government of Canada, Pan-Canadian Framework on Clean Growth and Climate Change (2016), 15. <https://www.canada.ca/en/services/environment/weather/climatechange/pan-canadian-framework.html>

32 Natural Resources Canada, "A market transformation roadmap for windows, space heating and water heating technologies." <https://www.nrcan.gc.ca/energy/regulations/21290>

33 "Carbon Pollution Pricing - What You Need To Know."

34 Government of Canada, "Ontario and pollution pricing." <https://www.canada.ca/en/environment-climate-change/services/climate-change/pricing-pollution-how-it-will-work/ontario.html>

35 Government of Canada, "Review of the federal Output-Based Pricing System Regulations." <https://www.canada.ca/en/environment-climate-change/services/climate-change/pricing-pollution-how-it-will-work/output-based-pricing-system/review.html>

36 Government of Ontario, "2023 Ontario Budget: Chapter 1, Section A: Building Ontario." <https://budget.ontario.ca/2023/chapter-1a.html#s-2>

37 Government of Canada, "Become a CIPEC Leader." <https://www.nrcan.gc.ca/energy-efficiency/energy-efficiency-industry/canadian-industry-program-energy/become-cipec-leader/20382>

38 Membership for industrial companies is free and requires submission of a letter of intent. Source: Natural Resources Canada, "Become a CIPEC Leader." <https://www.nrcan.gc.ca/energy-efficiency/energy-efficiency-industry/canadian-industry-program-energy/become-cipec-leader/20382>

The ENERGY STAR for Industry and ENERGY STAR Challenge for Industry programs provide recognition for efficient facilities and those that achieve significant energy reductions. ^{39, 40}	Government of Canada	SMEs Eligible SMEs Not Targeted	Informational Supports & Recognition Programs
Natural Resources Canada's Industrial Energy Management program has been renamed to the Green Industrial Facilities and Manufacturing Program (GIFMP) to offer cost-shared financial support to industrial facilities and manufacturing to maximize their energy efficiency and reduce emissions in their operations. The GIFMP will provide \$194 million over five years ⁴¹ , starting in 2022-23 to support various energy-efficient practices such as ISO 50001 certification, training for energy managers, audits, and capital investments for retrofits and upgrades to facilities. ⁴² Federal and provincial tax incentives for clean energy projects and equipment are also examples of financial incentive programs intended to reduce the cost of emissions reduction projects. ^{43, 44, 45}	Government of Canada	SMEs Eligible SMEs Not Targeted	Financial Incentives - Capital and Infrastructure
The federal Energy Efficiency Act and Energy Efficiency Regulations and the Ontario Energy and Water Efficiency Regulations set efficiency standards for products including water heaters, heating equipment and air conditioning equipment. ^{46, 47}	Government of Canada	SMEs Eligible SMEs Not Targeted	Regulations & Legislation
EnerGuide labels ⁴⁸ and ENERGY STAR certified products ^{49, 50} can be used to ensure businesses are purchasing energy efficient products.	Government of Canada	SMEs Eligible SMEs Not Targeted	Informational Supports & Recognition Programs
The Energy Efficiency database is an online one-stop shop for energy efficiency resources. ⁵¹	Government of Canada	SMEs Eligible SMEs Not Targeted	Informational Supports & Recognition Programs
ENERGY STAR Portfolio Manager allows comparison of buildings to the national average and others of the same type. ⁵²	Government of Canada	SMEs Eligible SMEs Not Targeted	Informational Supports & Recognition Programs

39 Natural Resources Canada, "ENERGY STAR for Industry certification." <https://www.nrcan.gc.ca/energy-efficiency/energy-star-canada/about-energy-star-canada/energy-star-announcements/energy-star-industry/19858#wb-auto-4>

40 "ENERGY STAR Challenge for Industry."

41 Natural Resources Canada, "Minister Wilkinson Announces New Program to Support Decarbonization of Industrial Facilities and Manufacturing to Maximize Energy Performance and Industry Competitiveness." <https://www.canada.ca/en/natural-resources-canada/news/2023/02/minister-wilkinson-announces-new-program-to-support-decarbonization-of-industrial-facilities-and-manufacturing-to-maximize-energy-performance-and-i.html>

42 Natural Resources Canada, "Green Industrial Facilities and Manufacturing Program." <https://natural-resources.canada.ca/energy-efficiency/energy-efficiency-for-industry/green-industrial-facilities-and-manufacturing-program/20413>

43 Natural Resources Canada, "Tax Savings for Industry." <https://www.nrcan.gc.ca/science-data/funding-partnerships/funding-opportunities/funding-grants-incentives/tax-savings-industry/5147>

44 Environment and Climate Change Canada, Pan-Canadian Framework on Clean Growth and Climate Change: Third Annual Synthesis Report on the Status of Implementation (2020), 43. http://publications.gc.ca/collections/collection_2020/eccc/En1-77-2019-eng.pdf

45 Carolyn Kim and Cedric Smith, Building a zero-emission goods-movement system: Technical appendix (2020), 21. <https://www.pembina.org/pub/building-zero-emission-goods-movement-system>

46 Government of Canada, "Introduction to the Regulations: Canada's Energy Efficiency Act (Act) and Energy Efficiency Regulations (the Regulations)." <https://www.nrcan.gc.ca/energy/regulations-codes-standards/6859>

47 Environment and Climate Change Canada, Pan-Canadian Framework on Clean Growth and Climate Change: Third Annual Synthesis Report on the Status of Implementation (2020), 60. http://publications.gc.ca/collections/collection_2020/eccc/En1-77-2019-eng.pdf

48 Government of Canada, "EnerGuide in Canada." <https://www.nrcan.gc.ca/energy-efficiency/energuide/12523>

49 Government of Canada, "ENERGY STAR for Products." <https://www.nrcan.gc.ca/energy-efficiency/energy-star-canada/energy-star-products/12519>

50 Government of Canada, "List of ENERGY STAR certified products." <https://www.nrcan.gc.ca/energy-efficiency/energy-star-canada/energy-star-products/list-energy-star-certified-products/13631>

51 Government of Canada, "Energy Efficiency." <https://www.nrcan.gc.ca/energy-efficiency/10832>

52 Government of Canada, "ENERGY STAR Portfolio Manager Access Page." <https://www.nrcan.gc.ca/energy/efficiency/buildings/energy-benchmarking/3693>

Major energy retrofit guidelines can provide guidance on how to assess, plan, implement and maintain energy-saving building retrofits. ⁵³	Government of Canada	SMEs Eligible SMEs Not Targeted	Informational Supports & Recognition Programs
To support SMEs in northern and Indigenous communities, the Wah-ila-toos initiative , which includes Northern REACHE , provides \$300 million in funding to access clean energy. The types of projects funded include renewable energy technologies, capacity building for energy literacy and planning, as well as energy efficiency improvement for building upgrades and retrofits. ^{54, 55, 56}	Government of Canada	SMEs Not Eligible SMEs Not Targeted	Financial Incentives - Capital & Infrastructure
The National Building Code 2020 and National Energy Code for Buildings 2020 support the development and adoption of net-zero-energy-ready building codes and technologies through \$48.3 million in investment. SMEs can access this funding from the Green Infrastructure Energy Efficient Buildings Research, Development and Demonstration program. ⁵⁷	Government of Canada	SMEs Eligible SMEs Targeted	Regulations & Legislation
The Decarbonization Incentive Program (DIP) is a merit-based program part of the Output-Based Pricing System Proceeds Fund. DIP incentivizes long-term decarbonization of Canada's industrial sectors to accelerate or deploy commercially available low-carbon technology to reduce GHG emissions. ⁵⁸ SMEs can only access the fund through their province.	Government of Canada	SMEs Not Eligible SMEs Not Targeted	Financial Incentives - Capital & Infrastructure
The Government of Canada has developed a series of tools to support the recommissioning of commercial and institutional buildings . Recommissioning re-optimizes buildings by improving energy-efficiency and comfort levels for building occupants. The process is expected to lead to energy savings typically ranging from five to 15 percent but can result in savings as high as 30 percent. A recommissioning guide, an advanced training course and case studies have been developed to support those involved in the recommissioning process. ⁵⁹	Government of Canada	SMEs Eligible SMEs Not Targeted	Informational Supports & Recognition Programs
The 'Reporting of Energy Consumption and Water Use regulation' requires that owners of large buildings report water and energy use annually to provincial government agencies. ⁶⁰	Government of Canada	SMEs Not Eligible SMEs Not Targeted	Regulations & Legislation
Natural Resources Canada resource on energy efficiency regulations by province by appliance. ⁶¹	Government of Canada	SMEs Eligible SMEs Not Targeted	Informational Supports and Recognition Programs

53 Natural Resources Canada, Major Energy Retrofit Guidelines for Commercial and Institutional Buildings (2016). <https://www.nrcan.gc.ca/sites/www.nrcan.gc.ca/files/oeo/buildings/pdf/RetrofitGuidelines-e.pdf>

54 Government of Canada, "Clean energy in Indigenous, rural and remote communities." <https://www.canada.ca/en/services/environment/weather/climatechange/climate-plan/reduce-emissions/reducing-reliance-diesel.html>

55 Government of Canada, "Northern REACHE Program." <https://www.rcaanc-cirnac.gc.ca/eng/1481305379258/1594737453888#h2-4>

56 Environment and Climate Change Canada, Pan-Canadian Framework on Clean Growth and Climate Change - Fourth Annual Synthesis Report on the Status of Implementation (2022), 105.

57 Environment and Climate Change Canada, Pan-Canadian Framework on Clean Growth and Climate Change - Fourth Annual Synthesis Report on the Status of Implementation (2022), 49.

58 Environment and Climate Change Canada, "Output-Based Pricing System Proceeds Fund: Decarbonization Incentive Program." <https://www.canada.ca/en/environment-climate-change/services/climate-change/carbon-pollution-pricing-proceeds-programming/output-based-pricing-system-proceeds-fund/decarbonization-incentive-program.html#toc3>

59 Government of Canada, "Recommissioning for existing buildings." <https://www.nrcan.gc.ca/energy-efficiency/energy-efficiency-buildings/energy-efficiency-existing-build/recommissioning-existing-buildings/20705>

60 "Report energy and water use in large buildings".

61 Natural Resources Canada, "Energy efficiency regulations by province." September 6, 2023. <https://natural-resources.canada.ca/energy-efficiency/energy-efficiency-regulations/energy-efficiency-regulations-province/20986>

The Oil to Heat Pump Affordability Program provides grants to homeowners up to \$10,000, or up to \$15,000 in Nova Scotia, Newfoundland and Labrador and Prince Edward Island, to switch from oil heating to new, energy-efficient heat pumps. ⁶² A one-time payment of \$250 is being offered to low-to-median-income households in co-delivery jurisdictions.	Government of Canada	SMEs Eligible SMEs Not Targeted	Financial Incentives - Capital and Infrastructure
The Energy Efficiency Buildings RD&D program was run by Natural Resources Canada. ⁶³ \$182 million was invested to increase energy efficiency and address climate change by improving how homes and buildings are designed, renovated, and constructed. Up to \$42.4 million was allocated to support the development and implementation of building codes for existing buildings and new net-zero energy-ready buildings through RD&D initiatives that: <ul style="list-style-type: none"> • Accelerate development and adoption of technologies, design and construction. • Provide more cost-effective solutions. • Validate locally with real-world demonstrations. • Build confidence for adoption of updated codes. 	Government of Canada	SMEs Eligible SMEs Not Targeted	Financial Incentives - Capital and Infrastructure
The Green and Inclusive Community Buildings Program was run by Infrastructure Canada. The five-year \$1.5 billion program supported green and accessible retrofits, repairs or upgrades of existing public community buildings and the construction of new publicly-accessible community buildings that serve high-needs, underserved communities across Canada. ⁶⁴	Government of Canada	SMEs Eligible SMEs Not Targeted	Financial Incentives - Capital and Infrastructure
The Building Retrofits Initiative provides financing to reduce investment barriers and decarbonize buildings. This funding is available for public and private sector buildings. ⁶⁵	Canada Infrastructure Bank	SMEs Eligible SMEs Targeted	Financial Incentives - Capital and Infrastructure
As part of Budget 2024, the Government of Canada allocated \$73.5 million over five years, starting in 2024-25, to renew and modernize existing energy efficiency programs that offer tools to building owners like the ISO 50001 Energy Management Systems Standard and the ENERGY STAR Portfolio Manager. ⁶⁶	Government of Canada	SMEs Eligible SMEs Not Targeted	Financial Incentives - Capital and Infrastructure
As part of Budget 2024 , the Government of Canada allocated \$30 million over five years, starting in 2024-25, to continue developing a national approach to home energy labelling . ⁶⁷	Government of Canada	SMEs Eligible SMEs Not Targeted	Informational Supports and Recognition Programs
The Codes Acceleration Funds program has a total of \$100 million available until March 31, 2027 to provincial, territorial, regional, municipal and Indigenous government and organizations and their departments and agencies to adopt energy codes. ⁶⁸	Government of Canada	SMEs Eligible SMEs Not Targeted	Financial Incentives - Capital and Infrastructure

62 Natural Resources Canada, "Oil to Heat Pump Affordability Program," March 20, 2024. <https://natural-resources.canada.ca/energy-efficiency/homes/canada-greener-homes-initiative/oil-heat-pump-affordability-program/24775>

63 Natural Resources Canada, "Energy Efficient Buildings RD&D," September 12, 2023. <https://natural-resources.canada.ca/netzerobuildings>

64 Infrastructure Canada, "Green and Inclusive Community Buildings," April 5, 2024. <https://www.infrastructure.gc.ca/gicb-bcvi/index-eng.html>

65 Canada Infrastructure Bank, "Green Infrastructure," 2024. <https://cib-bic.ca/en/sectors/green-infrastructure/>

66 Government of Canada, Budget 2024: Fairness for Every Generation, (2024), 79. <https://budget.canada.ca/2024/home-accueil-en.html>

67 Government of Canada, Budget 2024: Fairness for Every Generation, (2024), 80. <https://budget.canada.ca/2024/home-accueil-en.html>

68 Natural Resources Canada, "Codes Acceleration Fund," September 15, 2023. <https://natural-resources.canada.ca/energy-efficiency/buildings/codes-acceleration-fund/24794>



<p>The Community Buildings Retrofit Initiative is funded by the Government of Canada through the Green Municipal Fund to support local governments and not-for-profit organizations in retrofitting public buildings to improve energy performance, lower operating and maintenance costs, and transition to cleaner energy solutions over time.⁶⁹</p>	<p>Government of Canada</p>	<p>SMEs Eligible SMEs Not Targeted</p>	<p>Financial Incentives - Capital and Infrastructure</p>
<p>The Deep Retrofit Accelerator Initiative provides funding to organizations (i.e. "retrofit accelerators") that help building owners in the development of deep retrofits in commercial, institutional, and mid- or high-rise multi-unit residential buildings in Canada, and that drive market transformation in a given region or market segment. The program's total funding is \$185.5 million. Applications have closed.⁷⁰</p>	<p>Government of Canada</p>	<p>SMEs Eligible SMEs Not Targeted</p>	<p>Financial Incentives – Capacity Building</p>
<p>The Financial assistance for ISO 50001 in commercial and institutional buildings program provides financial assistance for the ISO 50001 Energy Management Systems Standard, which is an internationally recognized voluntary standard that provides organizations a framework to improve energy performance, reduce energy costs and increase competitiveness. This program is now closed.⁷¹</p>	<p>Government of Canada</p>	<p>SMEs Eligible SMEs Targeted</p>	<p>Financial Incentives - Capital and Infrastructure</p>
<p>The First Nation Infrastructure Fund provides funding for community energy systems, including clean energy, and energy efficiency projects for First Nations on reserves.⁷²</p>	<p>Government of Canada</p>	<p>SMEs Not Eligible SMEs Not Targeted</p>	<p>Financial Incentives - Capital and Infrastructure</p>
<p>The Green Municipal Fund provides funding for municipalities, through capacity-building and funding, to reduce pollution, improve energy efficiency, revitalize public infrastructure and more.⁷³</p>	<p>Government of Canada</p>	<p>SMEs Eligible SMEs Not Targeted</p>	<p>Financial Incentives - Capital and Infrastructure</p>
<p>The Investing in Canada Infrastructure Program provides funding through targeted funding streams that support projects that result in more energy efficient and climate resilient buildings. The program is delivered through bilateral agreements with provinces and territories. The program is fully allocated for provinces, and is open to territories until March 31, 2025.⁷⁴</p>	<p>Government of Canada</p>	<p>SMEs Eligible SMEs Not Targeted</p>	<p>Financial Incentives - Capital and Infrastructure</p>

69 Green Municipal Fund, "Community Buildings Retrofit Initiative," 2024. <https://greenmunicipalfund.ca/community-buildings-retrofit-initiative>

70 Natural Resources Canada, "Deep Retrofit Accelerator Initiative," March 9, 2024. <https://natural-resources.canada.ca/energy-efficiency/buildings/deep-retrofit-accelerator-initiative/24925>

71 Natural Resources Canada, "Financial assistance for ISO 50001 in commercial and institutional buildings," July 10, 2023. <https://natural-resources.canada.ca/energy-efficiency/buildings/financial-assistance-for-iso-50001-commercial-and-institutional-buildings/22343>

72 Indigenous Services Canada, "First Nations Infrastructure Fund," July 11, 2022. <https://www.sac-isc.gc.ca/eng/1100100010656/1533645154710>

73 Green Municipal Fund, "About the Green Municipal Fund," 2024. <https://greenmunicipalfund.ca/about-green-municipal-fund>

74 Infrastructure Canada, "Investing in Canada Infrastructure Program," April 11, 2024. <https://www.infrastructure.gc.ca/plan/icp-pic-INFC-eng.html>

Emissions Source: Transportation Emissions

Definition: "Transportation emissions" will refer to emissions associated with vehicles.

Canada's Passenger Automobile and Light Truck Greenhouse Gas Emission Regulations set standards for new, on-road light-duty vehicles ⁷⁵ while the second phase of Canada's Heavy-Duty Vehicle and Engine Greenhouse Gas Emission Regulations will put in place new performance based standards for the reduction of GHG emissions from on-road heavy-duty vehicles, engines and potentially trailers, too. ^{76, 77} Canada's 2020 A Healthy Environment and a Healthy Economy plan proposed to further strengthen these standards. ⁷⁸	Government of Canada	SMEs Eligible SMEs Not Targeted	Regulations & Legislation
\$199.6 million over five years is allocated to expand the Green Freight Assessment Program, now renamed to Green Freight Program starting in 2022-23, and \$0.4 million ongoing from Natural Resources Canada. This program helps companies to reduce fuel consumption and greenhouse gas emissions of fleets through various methods such as energy assessments, retrofits, repowers, logistical best practices and low carbon vehicle purchases, thereby helping to decarbonize vehicles already on the road. ^{79, 80}	Government of Canada	SMEs Eligible SMEs Not Targeted	Financial Incentives – Capital & Infrastructure
The SmartDriver training series provides training to commercial and institutional fleets in Canada and aims to help drivers improve their fuel consumption in order to reduce operating costs and vehicle emissions. ⁸¹	Government of Canada	SMEs Eligible SMEs Not Targeted	Informational Supports & Recognition Programs
The SmartWay Transport Partnership, meanwhile, is a voluntary program to encourage 'best practices in freight supply chains' and supports participants in areas including benchmarking, fuel consumption tracking and performance improvement. ⁸²	Government of Canada	SMEs Eligible SMEs Not Targeted	Informational Supports & Recognition Programs
The Government of Canada has committed to a mandatory zero-emission vehicle sales target of 100% as of 2035. ⁸³ This will apply to all new light-duty cars and passenger trucks. ⁸⁴	Government of Canada	SMEs Eligible SMEs Not Targeted	Regulations & Legislation

75 Environment and Climate Change Canada, 2018 Discussion paper on the mid-term evaluation of the Passenger Automobile and Light Truck Greenhouse Gas Emission Regulations (2017), 1-2. <https://www.canada.ca/content/dam/eccc/documents/pdf/cepa/DiscussionPaperAutomobilesLightTrucksGHG2018-eng.pdf>

76 Government of Canada, Heavy-Duty Vehicle and Engine Greenhouse Gas Emission Regulations SOR/2013-24. <https://laws-lois.justice.gc.ca/PDF/SOR-2013-24.pdf>

77 An interim order to delay the implementation of the trailer standards is in effect until May 18, 2021.

78 Environment and Climate Change Canada, A Healthy Environment and a Healthy Economy: Background (2020), 2-3. <https://www.canada.ca/en/environment-climate-change/news/2020/12/a-healthy-environment-and-a-healthy-economy.html>

79 Natural Resources Canada, "Green Freight Program", <https://natural-resources.canada.ca/energy-efficiency/transportation-alternative-fuels/greening-freight-programs/green-freight-program/20893> [Version: Feb 22, 2023]

80 Department of Finance Canada, "Budget 2022: Chapter 2 - Jobs, Growth, and an Economy That Works for Everyone." <https://www.budget.canada.ca/fes-eeq/2022/report-rapport/chap2-en.html#wb-cont>

81 Government of Canada, "SmartDriver Training Series." <https://natural-resources.canada.ca/energy-efficiency/transportation-alternative-fuels/greening-freight-programs/smartdriver-training-series/21048>

82 Government of Canada, "Join SmartWay." <https://www.nrcan.gc.ca/energy/efficiency/energy-efficiency-transportation-and-alternative-fuels/fuel-efficiency-commercial-transportation/smartway-fuel-efficient-freight-transportation/smartway-partners/join-smartway/21056>

83 Transport Canada, "Canada's Zero-Emission Vehicle (ZEV) sales targets." <https://tc.canada.ca/en/road-transportation/innovative-technologies/zero-emission-vehicles/canada-s-zero-emission-vehicle-zev-sales-targets>

84 Transport Canada, media release, Building a green economy: Government of Canada to require 100% of car and passenger truck sales be zero-emission by 2035 in Canada, June 29, 2021. <https://www.canada.ca/en/transport-canada/news/2021/06/building-a-green-economy-government-of-canada-to-require-100-of-car-and-passenger-truck-sales-be-zero-emission-by-2035-in-canada.html>

Canada's Incentives for Zero-Emission Vehicles (iZEV) program provides point-of-sale incentives for the purchase or lease of eligible ZEVs. ⁸⁵ The program was extended in the federal 2022 budget with a proposal to provide \$1.7 billion over five years, starting in 2022-23 to extend the iZEV program until March 2025. ⁸⁶	Government of Canada	SMEs Eligible SMEs Not Targeted	Financial Incentives - Capital & Infrastructure
The federal government offers a 100% tax write-off for zero-emission light-, medium- and heavy-duty vehicles that have been bought by businesses. ⁸⁷ The federal government expanded the tax credit eligibility to include a wider array of eligible automotive equipment and vehicles in 2020. ⁸⁸	Government of Canada	SMEs Eligible SMEs Not Targeted	Financial Incentives - Capital & Infrastructure
To increase the availability of ZEV charging and refueling infrastructure, the Electric Vehicle and Alternative Fuel Infrastructure Deployment Initiative (EVAFIDI) has a goal of establishing a 'coast-to-coast' infrastructure network. ⁸⁹ This program is stopped for now.	Government of Canada	SMEs Eligible SMEs Not Targeted	Financial Incentives - Capital & Infrastructure
The Zero-Emission Vehicle Infrastructure Program (ZEVIP) is focused on investing in infrastructure in 'more localized areas where Canadians live, work and play'. ⁹⁰	Government of Canada	SMEs Eligible SMEs Not Targeted	Financial Incentives - Capital & Infrastructure
The Electric Charging and Alternative Fueling Stations Locator provided by Natural Resources Canada helps businesses and individuals to locate public stations. ⁹¹	Government of Canada	SMEs Eligible SMEs Not Targeted	Informational Supports & Recognition Programs
The National Trade Corridors Fund (NTCF) invests into Canadian infrastructure projects, with a focus on projects that can 'improve the flow of goods and people in Canada', among other priorities. ⁹²	Government of Canada	SMEs Eligible SMEs Not Targeted	Financial Incentives - Capital & Infrastructure
The Clean Fuel Standard (CFS), which is expected to come into effect in 2022, will require a reduction of carbon content in domestically used liquid fuels, such as gasoline and diesel, on average, by 12 to 14% between 2022 and 2030. ⁹³	Government of Canada	SMEs Eligible SMEs Not Targeted	Regulations & Legislation
Incentives for Medium-Heavy-duty Zero-Emission Vehicles (iMHZEV) Program provides \$547.5 million over four years starting from 2022-23 from Transport Canada. The iMHZEV Program will provide point-of-sale incentives for eligible Canadian businesses that buy or lease medium and heavy-duty zero-emission vehicles, subject to funding availability. ^{94, 95}	Government of Canada	SMEs Eligible SMEs Not Targeted	Financial Incentives - Capital & Infrastructure

85 "Zero-emission vehicles."

86 Department of Finance Canada, "Budget 2022: Chapter 2 - Jobs, Growth, and an Economy That Works for Everyone." <https://www.budget.canada.ca/fes-eeq/2022/report-rapport/chap2-en.html#wb-cont>

87 "Zero-emission vehicles."

88 Government of Canada. "Expanding Tax Support for Business Investment in Zero-Emission Vehicles", <https://www.canada.ca/en/department-finance/news/2020/12/expanding-tax-support-for-business-investment-in-zero-emission-vehicles.html> [Version: Dec 15, 2020]

89 Natural Resources Canada, "Electric Vehicle and Alternative Fuel Infrastructure Deployment Initiative." <https://www.nrcan.gc.ca/energy-efficiency/energy-efficiency-transportation-alternative-fuels/electric-and-alternative-fuel-infrastructure/electric-vehicle-alternative-fuels-infrastructure-deployment-initiative/18352>

90 Natural Resources Canada, "Zero Emission Vehicle Infrastructure Program." <https://www.nrcan.gc.ca/energy-efficiency/energy-efficiency-transportation-alternative-fuels/zero-emission-vehicle-infrastructure-program/21876>

91 Natural Resources Canada, "Electric Charging and Alternative Fueling Stations Locator." <https://www.nrcan.gc.ca/energy-efficiency/energy-efficiency-transportation-and-alternative-fuels/electric-charging-alternative-fuelling-stationslocator-map/20487#/find/nearest>

92 Natural Resources Canada, "National Trade Corridors Fund." <https://tc.canada.ca/en/programs/funding-programs/national-trade-corridors-fund>

93 Canada's Clean Fuel Standard: Setting the Record Straight (Pembina Institute, 2021). <https://www.pembina.org/reports/clean-fuel-standard-setting-the-record-straight-21-02.pdf>

94 Department of Finance Canada, "Budget 2022: Chapter 2 - Jobs, Growth, and an Economy That Works for Everyone." <https://www.budget.canada.ca/fes-eeq/2022/report-rapport/chap2-en.html#wb-cont>

95 Transport Canada, "Incentives for medium and heavy-duty zero-emission vehicles." <https://tc.canada.ca/en/road-transportation/innovative-technologies/zero-emission-vehicles/medium-heavy-duty-zero-emission-vehicles/incentives-medium-heavy-duty-zero-emission-vehicles> [Version: Jul 13, 2022]



<p>As a part of the A Healthy Environment and a Healthy Economy plan, the Government of Canada has announced it will be investing \$1.5 billion to increase the production and use of low-carbon fuels, such as ethanol, renewable diesel, low-carbon hydrogen and renewable natural gas through the Low-Carbon and Zero-Emissions Fuels Fund.⁹⁶</p>	<p>Government of Canada</p>	<p>SMEs Eligible SMEs Not Targeted</p>	<p>Financial Incentives - Capital & Infrastructure</p>
<p>Under the Zero-Emission Trucking Program, the federal government will invest up to \$1.3 million to enable projects in Nova Scotia (among a few other provinces).⁹⁷ The Nova Scotia project will study the province's technical needs, including the types and number of vehicles and refueling/recharging stations required, and will develop guidelines to inform the adoption of medium- and heavy-duty zero-emissions vehicles.</p>	<p>Government of Canada</p>	<p>SMEs Eligible SMEs Not Targeted</p>	<p>Financial Incentives</p>

96 Environment and Climate Change Canada, "A Health Environment and a Healthy Economy." <https://www.canada.ca/en/environment-climate-change/news/2020/12/a-healthy-environment-and-a-healthy-economy.html>

97 Transport Canada, "Minister of Transport announces funding to support clean energy adoption in the trucking sector", <https://www.canada.ca/en/transport-canada/news/2023/08/minister-of-transport-announces-funding-to-support-clean-energy-adoption-in-the-trucking-sector.html>

Nova Scotia

Policy Intervention	Department	SMEs Targeted and/or Eligible?	Type of Policy Intervention
Emission Source: Cross Cutting			
Through the Government of Nova Scotia, Net-zero Atlantic is providing \$3M for the Net-zero Emerging Concepts and Technologies Program to identify gaps in carbon-reduction technologies for hard to abate emissions and support made in Nova Scotia solutions. SMEs are not explicitly mentioned, but keeping funding within Nova Scotia's research and innovation community is a stated priority. ⁹⁸	Government of Nova Scotia	SMEs Eligible SMEs Not Targeted	Financial Incentives - Capacity Building
The Community Solar Program allows non-profits, co-operatives, First Nations communities, municipalities, businesses, universities and colleges to set up solar gardens and sell the energy to other electricity users. The province is providing \$5.2M in funding. ⁹⁹	Government of Nova Scotia	SMEs Eligible SMEs Targeted	Financial Incentives - Capital and Infrastructure
The Business Retrofit Program offers businesses financial assistance for retrofits that will help them reduce their electrical energy consumption. It will also cover 100% of the feasibility study costs, up to \$15,000. ¹⁰⁰	Efficiency Nova Scotia	SMEs Eligible SMEs Not Targeted	Financial Incentives
Efficiency Nova Scotia will work with SOFIAC to provide financing options for Deep Retrofits . Commercial and residential building owners in NS will have the opportunity to implement retrofits that reduce energy use and reduce GHG emissions. ¹⁰¹	Efficiency Nova Scotia	SMEs Eligible SMEs Not Targeted	Financial Incentives – Capital Infrastructure
Emission Source: Building and Industrial Emissions			
Key legislation in Nova Scotia regulating electricity and energy efficiency include the Electricity Act , ¹⁰² the Electricity Efficiency and Conservation Act , ¹⁰³ the Energy Resources Conservation Act , ¹⁰⁴ the Energy-efficient Appliances Act , ¹⁰⁵ and the Gas Distribution Act . ¹⁰⁶	Government of Nova Scotia	SMEs Eligible SMEs Not Targeted	Regulations and Legislation
Nova Scotia Regulation 26/2017 to the Building Code Act made March 1, 2017 adopted the 2015 National Building Code effective April 1, 2017. ¹⁰⁷ Section 9.36 regulates energy efficiency in housing and small buildings.	Government of Nova Scotia	SMEs Eligible SMEs Not Targeted	Regulations and Legislation

98 Net-zero Atlantic, Net-zero Emerging Concepts and Technologies Program <https://netzeroatlantic.ca/ect-ns#:~:text=The%20Net%20Zero%20ECT%20Research,of%20Environment%20and%20Climate%20Change>.

99 Government of Nova Scotia, Community Solar Program <https://news.novascotia.ca/en/2024/03/01/province-launches-community-solar-program>

100 Efficiency Nova Scotia, Retrofit Program <https://www.energycyns.ca/business-program/custom-retrofit/>

101 Efficiency Nova Scotia, Partnership between Efficiency One and SOFIAC to accelerate decarbonization in Nova Scotia, <https://www.energycyns.ca/partnership-between-efficiencyone-and-sofiac-to-accelerate-decarbonization-in-nova-scotia/>

102 Government of Nova Scotia, Electricity Act 2023, c. 5, 17. <https://nslegislature.ca/sites/default/files/legc/statutes/electricity.pdf>

103 Government of Nova Scotia, Electricity Efficiency and Conservation Restructuring Act 2014. [https://nslegislature.ca/sites/default/files/legc/statutes/electricity%20efficiency%20and%20conservation%20restructuring%20\(2014\).pdf](https://nslegislature.ca/sites/default/files/legc/statutes/electricity%20efficiency%20and%20conservation%20restructuring%20(2014).pdf)

104 Government of Nova Scotia, Energy Resources Conservation Act 2001, c. 14, ss 1-9. https://nslegislature.ca/sites/default/files/legc/statutes/energy_m.htm

105 Government of Nova Scotia, Energy-efficient Appliances Act 2011, c. 6. <https://nslegislature.ca/sites/default/files/legc/statutes/energyef.htm>

106 Government of Nova Scotia, Gas Distribution Act 2022, c. 55, ss. 31, 32. <https://nslegislature.ca/sites/default/files/legc/statutes/gas%20distribution.pdf>

107 Government of Nova Scotia, Nova Scotia Building Code Regulation 2021. <https://beta.novascotia.ca/sites/default/files/documents/1-1462/nova-scotia-building-code-regulations-users-version-en.pdf>

Nova Scotia amended Regulation 179/2019 to adopt the 2019 National Energy Code for Buildings in January 2020, effective January 1, 2020. ¹⁰⁸	Government of Nova Scotia	SMEs Eligible SMEs Not Targeted	Regulations and Legislation
The Heating System Rebates program offers rebates from \$225 – \$2,000 for efficient home heating systems like heat pumps, wood/pellet stoves, water heaters, and solar. ¹⁰⁹	Efficiency Nova Scotia	SMEs Eligible SMEs Not Targeted	Financial Incentives - Capital and Infrastructure
The Instant In-Store Product Rebates offer up to \$400 in rebates offered at participating retailers for energy efficient products for home. ¹¹⁰	Efficiency Nova Scotia	SMEs Eligible SMEs Not Targeted	Financial Incentives - Capital and Infrastructure
The Fridge and Freezer Recycling program offers free pickup and cash back for older fridges, freezers, and air conditioners. ¹¹¹	Efficiency Nova Scotia	SMEs Eligible SMEs Not Targeted	Financial Incentives - Capital and Infrastructure
The Mi'kmaw Home Energy Efficiency Project launched in 2018 and offers no-cost upgrades to improve comfort and reduce energy waste. ¹¹²	Efficiency Nova Scotia	SMEs Eligible SMEs Not Targeted	Financial Incentives - Capital and Infrastructure
The Commercial New Construction program assists in the planning stages to incorporate energy efficient design features, optimize the building's performance, and minimize energy use. ¹¹³	Efficiency Nova Scotia	SMEs Eligible SMEs Targeted	Financial Incentives – Capacity Building Informational Supports and Recognition Programs
The Pay for Performance program offers eligible organizations financial incentives for making substantial reductions in electricity consumption within their facilities. ¹¹⁴	Efficiency Nova Scotia	SMEs Eligible SMEs Targeted	Financial Incentives - Capital and Infrastructure
The Small Business Energy Solutions program provides rebates to cover up to 80% of the project cost for energy efficiency upgrades, a free energy assessment, and 24-months interest free financing on your Nova Scotia Power bill. ¹¹⁵	Efficiency Nova Scotia	SMEs Eligible SMEs Targeted	Financial Incentives - Capital and Infrastructure
The Energy Benchmarking program directs to Portfolio Manager®, a web-based tool that allows building owners to better understand the performance of their buildings, while finding areas for optimization. ¹¹⁶	Efficiency Nova Scotia	SMEs Eligible SMEs Not Targeted	Informational Supports and Recognition Programs
Strategic Energy Management is a facilitated continuous improvement approach to reduce energy waste and improve your profitability. SEM introduces energy management practices through a number of key activities and exercises, resulting in persistent energy and cost savings. ¹¹⁷	Efficiency Nova Scotia	SMEs Eligible SMEs Targeted	Financial Incentives – Capacity Building Informational Supports and Recognition Programs

108 Government of Nova Scotia, Nova Scotia Building Code Regulation 2021. <https://beta.novascotia.ca/sites/default/files/documents/1-1462/nova-scotia-building-code-regulations-users-version-en.pdf>

109 Efficiency Nova Scotia, "Heating System Rebates," 2024. <https://www.energycyns.ca/residential/products-rebates/heating-system-rebates/>

110 Efficiency Nova Scotia, "Instant In-Store Product Rebates," 2024. <https://www.energycyns.ca/residential/products-rebates/instant-in-store-product-rebates/>

111 Efficiency Nova Scotia, "Fridge and Freezer Recycling," 2024. <https://www.energycyns.ca/residential/services-rebates/fridge-freezer-recycling/>

112 Efficiency Nova Scotia, "Mi'kmaw Home Energy Efficiency Project – English," 2024. <https://www.energycyns.ca/residential/residential-services/mikmaw-home-energy-efficiency-project-en/>

113 Efficiency Nova Scotia, "Commercial New Construction," 2024. <https://www.energycyns.ca/business-program/commercial-new-construction/>

114 Efficiency Nova Scotia, "Pay for Performance," 2024. <https://www.energycyns.ca/business-program/pay-for-performance/>

115 Efficiency Nova Scotia, "Small Business Energy Solutions," 2024. <https://www.energycyns.ca/business-program/small-business-energy-solutions/>

116 Efficiency Nova Scotia, "Energy Benchmarking," 2024. <https://www.energycyns.ca/business/business-types/benchmarking-pilot/>

117 Efficiency Nova Scotia, "Strategic Energy Management," 2024. <https://www.energycyns.ca/business-program/strategic-energy-management/>

<p>The Retrofit Program offers tailored technical and financial support to help businesses reduce their electrical energy consumption and system-peak demand. Retrofit supports larger more complex measures, involving technology, equipment, and system improvements.¹¹⁸</p>	<p>Efficiency Nova Scotia</p>	<p>SMEs Eligible SMEs Targeted</p>	<p>Financial Incentives - Capital and Infrastructure</p>
<p>The Building Optimization Program focuses on recommissioning measures for existing buildings. Recommissioning ensures that building systems are operating as intended and meet current facility requirements.¹¹⁹</p>	<p>Efficiency Nova Scotia</p>	<p>SMEs Eligible SMEs Targeted</p>	<p>Financial Incentives - Capital and Infrastructure</p>
<p>The Business Energy Rebate program provides rebates on energy efficient products costs to businesses of all types. Applicants receive either instant or mail-in rebates to help them offset the cost of high-quality energy efficient products.¹²⁰</p>	<p>Efficiency Nova Scotia</p>	<p>SMEs Eligible SMEs Targeted</p>	<p>Financial Incentives - Capital and Infrastructure</p>
<p>The Industrial Program provides managed services and incentives through a multi-year engagement model to help complete more projects, manage complex projects and ultimately achieve high energy savings.¹²¹</p>	<p>Efficiency Nova Scotia</p>	<p>SMEs Not Eligible SMEs Not Targeted</p>	<p>Financial Incentives - Capital and Infrastructure</p>
<p>The Small Business program offers incentives to cover up to 80% on energy efficient products, including heating and lighting. There is also a limited time incentive covering up to 80% of project costs for upgrading commercial heating for small businesses that consume less than 350,000 kWh annually.¹²²</p>	<p>Efficiency Nova Scotia</p>	<p>SMEs Eligible SMEs Targeted</p>	<p>Financial Incentives - Capital and Infrastructure</p>
<p>Efficiency Nova Scotia has a range of Manufacturing programs, rebates and incentives that will help plants or businesses run more efficiently, including:</p>			
<ul style="list-style-type: none"> • Scoping studies that are customized to help find energy saving opportunities. • Rebates for high quality, reliable equipment to help reduce equipment downtime. • Comprehensive energy management plans to help streamline work, reduce waste, and create a more productive environment for employees. • Installation of energy management information systems and employee training that will reduce facility operating costs and increase profits.¹²³ 	<p>Efficiency Nova Scotia</p>	<p>SMEs Eligible SMEs Not Targeted</p>	
<p>The Bright Buildings Awards are awarded to best in class building strategies and standards for achievements in energy efficiency.¹²⁴</p>	<p>Efficiency Nova Scotia</p>	<p>SMEs Eligible SMEs Not Targeted</p>	<p>Informational Supports and Recognition Programs</p>
<p>The Commercial buildings program features:</p> <ul style="list-style-type: none"> • Rebates on products such as HVAC, water systems, and lighting • Help with custom services and the cost of engineering studies • Incentives, financing and expert advice to help upgrade commercial buildings with energy efficient products. 	<p>Efficiency Nova Scotia</p>	<p>SMEs Eligible SMEs Targeted</p>	<p>Financial Incentives – Capital and Infrastructure Informational Supports and Recognition Programs</p>

118 Efficiency Nova Scotia, "Retrofit Program," 2024. <https://www.energyncs.ca/business-program/custom-retrofit/>

119 Efficiency Nova Scotia, "Building Optimization," 2024. <https://www.energyncs.ca/business-program/building-optimization/>

120 Efficiency Nova Scotia, "Business Energy Rebates," 2024. <https://www.energyncs.ca/business-program/business-energy-rebates/>

121 Efficiency Nova Scotia, "Industrial Program," 2024. <https://www.energyncs.ca/business-program/industrial/>

122 Efficiency Nova Scotia, "Small Business," 2024. <https://www.energyncs.ca/business/business-types/small-business/>

123 Efficiency Nova Scotia, "Manufacturing," 2024. <https://www.energyncs.ca/business/business-types/manufacturing/>

124 Efficiency Nova Scotia, "Bright Buildings Award," 2024. <https://www.energyncs.ca/business/business-types/bright-building-awards/>

The Hospitality program offers rebates and opportunities to identify energy savings for hotels and restaurants. ¹²⁵	Efficiency Nova Scotia	SMEs Eligible SMEs Targeted	Financial Incentives – Capital and Infrastructure Informational Supports and Recognition Programs
The Agriculture program helps agricultural facilities through rebates and information on energy saving opportunities. ¹²⁶	Efficiency Nova Scotia	SMEs Eligible SMEs Not Targeted	Financial Incentives – Capital and Infrastructure Informational Supports and Recognition Programs
The Retail program advises on energy savings opportunities and provides rebates such as on lighting, HVAC system upgrades, heat pumps, and refrigeration. ¹²⁷	Efficiency Nova Scotia	SMEs Eligible SMEs Targeted	Financial Incentives – Capital and Infrastructure Informational Supports and Recognition Programs
The Institutions program improves the energy efficiency of local rinks, arenas, schools, and universities with rebates.	Efficiency Nova Scotia	SMEs Eligible SMEs Targeted	Financial Incentives – Capital and Infrastructure Informational Supports and Recognition Programs
The Non-Profit Organizations program offers rebates up to 80% and information for energy efficient upgrades to non-profits. ¹²⁸	Efficiency Nova Scotia	SMEs Eligible SMEs Targeted	Financial Incentives – Capital and Infrastructure Informational Supports and Recognition Programs
Specific product information is made available on rebates for agricultural technologies, commercial lighting, commercial water heating, compressed air, commercial heating, commercial kitchen equipment, commercial laundry equipment, pool equipment, commercial pumping technologies, commercial refrigeration equipment, commercial solar, and variable frequency drives. ¹²⁹	Efficiency Nova Scotia	SMEs Eligible SMEs Targeted	Financial Incentives – Capital and Infrastructure Informational Supports and Recognition Programs
The Find a Contractor tool helps people find local contractors that are members of a Preferred Contractor Network. ¹³⁰	Nova Scotia Power	SMEs Eligible SMEs Targeted	Informational Supports & Recognition Program
The Heating System Rebates program offers rebates from \$225 – \$2,000 for efficient home heating systems like heat pumps, wood/pellet stoves, water heaters, and solar. ¹³¹	Efficiency Nova Scotia	SMEs Eligible SMEs Not Targeted	Financial Incentives - Capital and Infrastructure

125 Efficiency Nova Scotia, "Hospitality," 2024. <https://www.energycyns.ca/business/business-types/hospitality/>

126 Efficiency Nova Scotia, "Agriculture," 2024. <https://www.energycyns.ca/business/business-types/agriculture/>

127 Efficiency Nova Scotia, "Retail," 2024. <https://www.energycyns.ca/business/business-types/retail/>

128 Efficiency Nova Scotia, "Non-Profit Organizations," 2024. <https://www.energycyns.ca/business/business-types/non-profit-organizations/>

129 Efficiency Nova Scotia, "Products," 2024. <https://www.energycyns.ca/business/products/>

130 Nova Scotia Power, "Find A Contractor That's Right For You," 2024. <https://www.nspower.ca/your-home/energy-products/find-a-contractor>

131 Efficiency Nova Scotia, "Heating System Rebates," 2024. <https://www.energycyns.ca/residential/products-rebates/heating-system-rebates/>

The Instant In-Store Product Rebates offer up to \$400 in rebates offered at participating retailers for energy efficient products for home. ¹³²	Efficiency Nova Scotia	SMEs Eligible SMEs Not Targeted	Financial Incentives - Capital and Infrastructure
The Fridge and Freezer Recycling program offers free pickup and cash back for older fridges, freezers, and air conditioners. ¹³³	Efficiency Nova Scotia	SMEs Eligible SMEs Not Targeted	Financial Incentives - Capital and Infrastructure
The Mi'kmaw Home Energy Efficiency Project launched in 2018 and offers no-cost upgrades to improve comfort and reduce energy waste. ¹³⁴	Efficiency Nova Scotia	SMEs Eligible SMEs Not Targeted	Financial Incentives - Capital and Infrastructure
The Commercial New Construction program assists in the planning stages to incorporate energy efficient design features, optimize the building's performance, and minimize energy use. ¹³⁵	Efficiency Nova Scotia	SMEs Eligible SMEs Not Targeted	Financial Incentives - Capacity Building Informational Supports and Recognition Programs
The Pay for Performance program offers eligible organizations financial incentives for making substantial reductions in electricity consumption within their facilities. ¹³⁶	Efficiency Nova Scotia	SMEs Eligible SMEs Targeted	Financial Incentives - Capital and Infrastructure
The Small Business Energy Solutions program provides rebates to cover up to 80% of the project cost for energy efficiency upgrades, a free energy assessment, and 24-months interest free financing on your Nova Scotia Power bill. ¹³⁷	Efficiency Nova Scotia	SMEs Eligible SMEs Targeted	Financial Incentives - Capital and Infrastructure
The Energy Benchmarking program directs to Portfolio Manager®, a web-based tool that allows building owners to better understand the performance of their buildings, while finding areas for optimization. ¹³⁸	Efficiency Nova Scotia	SMEs Eligible SMEs Not Targeted	Informational Supports and Recognition Programs
Strategic Energy Management is a facilitated continuous improvement approach to reduce energy waste and improve your profitability. SEM introduces energy management practices through a number of key activities and exercises, resulting in persistent energy and cost savings. ¹³⁹	Efficiency Nova Scotia	SMEs Eligible SMEs Targeted	Financial Incentives - Capacity Building Informational Supports and Recognition Programs
The Retrofit Program offers tailored technical and financial support to help businesses reduce their electrical energy consumption and system-peak demand. Retrofit supports larger more complex measures, involving technology, equipment, and system improvements. ¹⁴⁰	Efficiency Nova Scotia	SMEs Eligible SMEs Targeted	Financial Incentives - Capital and Infrastructure
The Building Optimization Program focuses on recommissioning measures for existing buildings. Recommissioning ensures that building systems are operating as intended and meet current facility requirements. ¹⁴¹	Efficiency Nova Scotia	SMEs Eligible SMEs Targeted	Financial Incentives - Capital and Infrastructure

132 Efficiency Nova Scotia, "Instant In-Store Product Rebates," 2024. <https://www.energycyns.ca/residential/products-rebates/instant-in-store-product-rebates/>

133 Efficiency Nova Scotia, "Fridge and Freezer Recycling," 2024. <https://www.energycyns.ca/residential/services-rebates/fridge-freezer-recycling/>

134 Efficiency Nova Scotia, "Mi'kmaw Home Energy Efficiency Project – English," 2024. <https://www.energycyns.ca/residential/residential-services/mikmaw-home-energy-efficiency-project-en/>

135 Efficiency Nova Scotia, "Commercial New Construction," 2024. <https://www.energycyns.ca/business-program/commercial-new-construction/>

136 Efficiency Nova Scotia, "Pay for Performance," 2024. <https://www.energycyns.ca/business-program/pay-for-performance/>

137 Efficiency Nova Scotia, "Small Business Energy Solutions," 2024. <https://www.energycyns.ca/business-program/small-business-energy-solutions/>

138 Efficiency Nova Scotia, "Energy Benchmarking," 2024. <https://www.energycyns.ca/business/business-types/benchmarking-pilot/>

139 Efficiency Nova Scotia, "Strategic Energy Management," 2024. <https://www.energycyns.ca/business-program/strategic-energy-management/>

140 Efficiency Nova Scotia, "Retrofit Program," 2024. <https://www.energycyns.ca/business-program/custom-retrofit/>

141 Efficiency Nova Scotia, "Building Optimization," 2024. <https://www.energycyns.ca/business-program/building-optimization/>

<p>The Business Energy Rebate program provides rebates on energy efficient products costs to businesses of all types. Applicants receive either instant or mail-in rebates to help them offset the cost of high-quality energy efficient products.¹⁴²</p>	<p>Efficiency Nova Scotia</p>	<p>SMEs Eligible SMEs Targeted</p>	<p>Financial Incentives - Capital and Infrastructure</p>
<p>The Industrial Program provides managed services and incentives through a multi-year engagement model to help complete more projects, manage complex projects and ultimately achieve high energy savings.¹⁴³</p>	<p>Efficiency Nova Scotia</p>	<p>SMEs Not Eligible SMEs Not Targeted</p>	<p>Financial Incentives - Capital and Infrastructure</p>
<p>The Small Business program offers incentives to cover up to 80% on energy efficient products, including heating and lighting. There is also a limited time incentive covering up to 80% of project costs for upgrading commercial heating for small businesses that consume less than 350,000 kWh annually.¹⁴⁴</p>	<p>Efficiency Nova Scotia</p>	<p>SMEs Eligible SMEs Targeted</p>	<p>Financial Incentives - Capital and Infrastructure</p>
<p>Efficiency Nova Scotia has a range of Manufacturing programs, rebates and incentives that will help plants or businesses run more efficiently, including:</p> <ul style="list-style-type: none"> • Scoping studies that are customized to help find energy saving opportunities. • Rebates for high quality, reliable equipment to help reduce equipment downtime. • Comprehensive energy management plans to help streamline work, reduce waste, and create a more productive environment for employees. • Installation of energy management information systems and employee training that will reduce facility operating costs and increase profits.¹⁴⁵ 	<p>Efficiency Nova Scotia</p>	<p>SMEs Eligible SMEs Not Targeted</p>	<p>Financial Incentives – Capacity Building</p>
<p>The Bright Buildings Awards are awarded to best in class building strategies and standards for achievements in energy efficiency.¹⁴⁶</p>	<p>Efficiency Nova Scotia</p>	<p>SMEs Eligible SMEs Not Targeted</p>	<p>Informational Supports and Recognition Programs</p>
<p>The Commercial buildings program features:</p> <ul style="list-style-type: none"> • Rebates on products such as HVAC, water systems, and lighting • Help with custom services and the cost of engineering studies • Incentives, financing and expert advice to help upgrade commercial buildings with energy efficient products. 	<p>Efficiency Nova Scotia</p>	<p>SMEs Eligible SMEs Targeted</p>	<p>Financial Incentives – Capital and Infrastructure Informational Supports and Recognition Programs</p>
<p>The Hospitality program offers rebates and opportunities to identify energy savings for hotels and restaurants.¹⁴⁷</p>	<p>Efficiency Nova Scotia</p>	<p>SMEs Eligible SMEs Targeted</p>	<p>Financial Incentives – Capital and Infrastructure Informational Supports and Recognition Programs</p>

142 Efficiency Nova Scotia, "Business Energy Rebates," 2024. <https://www.energycns.ca/business-program/business-energy-rebates/>

143 Efficiency Nova Scotia, "Industrial Program," 2024. <https://www.energycns.ca/business-program/industrial/>

144 Efficiency Nova Scotia, "Small Business," 2024. <https://www.energycns.ca/business/business-types/small-business/>

145 Efficiency Nova Scotia, "Manufacturing," 2024. <https://www.energycns.ca/business/business-types/manufacturing/>

146 Efficiency Nova Scotia, "Bright Buildings Award," 2024. <https://www.energycns.ca/business/business-types/bright-building-awards/>

147 Efficiency Nova Scotia, "Hospitality," 2024. <https://www.energycns.ca/business/business-types/hospitality/>



<p>The Agriculture program helps agricultural facilities through rebates and information on energy saving opportunities.¹⁴⁸</p>	<p>Efficiency Nova Scotia</p>	<p>SMEs Eligible SMEs Not Targeted</p>	<p>Financial Incentives – Capital and Infrastructure Informational Supports and Recognition Programs</p>
<p>The Retail program advises on energy savings opportunities and provides rebates such as on lighting, HVAC system upgrades, heat pumps, and refrigeration.¹⁴⁹</p>	<p>Efficiency Nova Scotia</p>	<p>SMEs Eligible SMEs Targeted</p>	<p>Financial Incentives – Capital and Infrastructure Informational Supports and Recognition Programs</p>
<p>Emission Source: Transportation Emissions</p>			
<p>Electrify Nova Scotia Rebate Program The Province of Nova Scotia is investing \$500,000 in a one-year pilot program to offer rebates (up to \$50,000 per vehicle) for medium- and heavy-duty zero-emission vehicles, including commercial and industrial vans and trucks.¹⁵⁰ The program will offer rebates to businesses, non-profits, municipalities and Mi'kmaw communities that want to move to electric vehicles. While eligible, the program is not targeted to SMEs.</p>	<p>Government of Nova Scotia</p>	<p>SMEs Eligible SMEs not Targeted</p>	<p>Legislation/Financial incentives</p>

148 Efficiency Nova Scotia, "Agriculture," 2024. <https://www.energyncs.ca/business/business-types/agriculture/>

149 Efficiency Nova Scotia, "Retail," 2024. <https://www.energyncs.ca/business/business-types/retail/>

150 Government of Nova Scotia, "New Rebates for Larger Zero-Emission Vehicles .", <https://news.novascotia.ca/en/2024/04/02/new-rebates-larger-zero-emission-vehicles>

New Brunswick

Policy Intervention	Department	SMEs Targeted and/or Eligible?	Type of Policy Intervention
Emission Source: Cross Cutting			
The Minister of Natural Resources and Energy Development will provide \$200,000 to form an Energy Cluster made up of operators, manufacturers, suppliers, research and development, small and medium-sized enterprises, investors, and innovators. It aims to enhance New Brunswick's Energy profile, broaden knowledge and capability, advance business collaboration, drive engagement, attract investment, and encourage start-ups within the province. ¹⁵¹	Government of New Brunswick	SMEs Eligible SMEs Targeted	Financial Incentives - Capacity Building
New Brunswick has an Output-Based Pricing System in place to regulate the GHG emissions from large emitters. Facilities emitting over 50,000 tonnes of carbon dioxide annually are regulated under the OBPS system. ¹⁵² Revenues from the OBPS provide a portion of the funding for the Climate Change Fund which supports projects that lead to GHG reductions. Funding projects administered by NGOs and supporting the local community is a priority. ¹⁵³	Government of New Brunswick	SMEs Not Eligible SMEs Not Targeted	Financial Incentives - Capacity Building
Through the New Brunswick Innovation Fund, Net-zero Atlantic is providing \$3M for the Net-zero Emerging Concepts and Technologies Program to identify gaps in carbon-reduction technologies for hard to abate emissions. SMEs are not explicitly mentioned, but keeping funding within New Brunswick's research and innovation community is a priority. ¹⁵⁴	Government of New Brunswick / New Brunswick Innovation Foundation	SMEs Eligible SMEs Not Targeted	Financial Incentives
New Brunswick Power is delivering the Commercial Buildings Retrofit Program that provides up to 1.25 million in rebates for energy efficiency upgrades. ¹⁵⁵	New Brunswick Power	SMEs Eligible SMEs Not Targeted	Financial Incentives - Capital and Infrastructure
New Brunswick Power is delivering the Business Rebate Program that provides a 25% rebate on energy efficient products and equipment. ¹⁵⁶	New Brunswick Power	SMEs Eligible SMEs Not Targeted	Financial Incentives - Capital and Infrastructure
New Brunswick Power offers the Fuel Saving for Trucking Program that provides up to \$250,000 in rebates for those NB companies who are undertaking measures to reduce fuel use and improve sustainability. ¹⁵⁷	New Brunswick Power	SMEs Eligible SMEs Not Targeted	Financial Incentives - Capacity Building

¹⁵¹ Government of New Brunswick, "Energy Cluster" <https://www2.gnb.ca/content/dam/gnb/Departments/env/pdf/Climate-Climatiques/2023-2024-climate-change-fund-projects.pdf>

¹⁵² Government of New Brunswick, Output-Based Pricing System <https://www2.gnb.ca/content/gnb/en/corporate/promo/climate-change/output-based-pricing-system.html>

¹⁵³ Government of New Brunswick, Climate Change Action Plan <https://www2.gnb.ca/content/dam/gnb/Corporate/Promo/climate/climate-change-action-plan.pdf>

¹⁵⁴ Net-zero Atlantic, Net-zero Emerging Concepts and Technologies Program, <https://netzeroatlantic.ca/ect-nb>

¹⁵⁵ New Brunswick Power, Commercial Buildings Retrofit Program <https://www.saveenergy.nb.ca/en/for-business/commercial-buildings-retrofit-program/>

¹⁵⁶ New Brunswick Power, Business Rebate Program <https://www.saveenergy.nb.ca/en/for-business/business-rebate-program/>

¹⁵⁷ New Brunswick Power, Fuel Savings Transportation Program, <https://www.saveenergy.nb.ca/en/for-business/fuel-savings-transportation-program-program-guidelines/#>

Emissions Source: Building and Industrial Emissions

New Brunswick Power offer a Free Energy Walk-Through Service where one of their Technical Energy Advisors will help you understand your energy use and identify potential projects that could qualify for rebates. ¹⁵⁸	New Brunswick Power	SMEs Eligible SMEs Targeted	Informational Supports & Recognition Programs
The Business Rebate Program offers 25% back on energy efficient products and equipment. Incentives are offered on a first-come, first-served basis until December 31, 2023 or until funds are depleted. There is a lifetime cap of \$250,000 per eligible project site. ¹⁵⁹	New Brunswick Power	SMEs Eligible SMEs Targeted	Financial Incentives - Capital and Infrastructure
The Commercial Buildings Retrofit Program provides up to \$8,000 towards an audit to determine the potential for energy efficiency upgrades in a commercial building and up to \$1.25 million towards the implementation of the energy efficiency upgrades chosen. ¹⁶⁰	New Brunswick Power	SMEs Eligible SMEs Targeted	Financial Incentives - Capital and Infrastructure
The Industrial Energy Efficiency Program offers up to 100% back on the cost of a study that resulted in one completed upgrade. ¹⁶¹ The project stream provides incentives on energy saving projects. Project types include, but are not limited to: <ul style="list-style-type: none"> • Process Improvements • HVAC Systems • Refrigeration • Building Envelope • Compressed Air • Energy Intensity Reduction • Fuel Switching 	New Brunswick Power	SMEs Eligible SMEs Targeted	Financial Incentives - Capital and Infrastructure
The New Construction Commercial and Industrial Energy Efficiency Program finances up to \$250,000 per building for project implementation and up to \$10,000 per building for energy modeling. Available to new commercial and industrial construction in New Brunswick depending on building type and fuel type. ¹⁶²	New Brunswick Power	SMEs Eligible SMEs Targeted	Financial Incentives - Capital and Infrastructure
The Community Outreach Program works with non-profit organizations and other community groups to supply free Energy Efficiency kits to their clients. ¹⁶³	New Brunswick Power	SMEs Eligible SMEs Not Targeted	Financial Incentives - Capital and Infrastructure
New Brunswick Power administers all efficiency programs through SaveEnergyNB . ¹⁶⁴	Government of New Brunswick	SMEs Eligible SMEs Not Targeted	Financial Incentives - Capital and Infrastructure
The Energy Efficiency Act regulates energy efficiency in New Brunswick. ¹⁶⁵	Government of New Brunswick	SMEs Eligible SMEs Not Targeted	Regulations and Legislation
The Building Code Administration Act was introduced in March 2020, giving cabinet the authority to adopt the latest version of the National Building Code and the National Energy Code for Buildings. ¹⁶⁶	Government of New Brunswick	SMEs Eligible SMEs Not Targeted	Regulations and Legislation

158 SaveEnergyNB, "Sign up today for a Free Energy Walk-Through," 2024. <https://www.saveenergynb.ca/en/for-business/business-energy-walk-through/>

159 SaveEnergyNB, "Business Rebate Program," 2024. <https://www.saveenergynb.ca/en/for-business/business-rebate-program/>

160 SaveEnergyNB, "Commercial Buildings Retrofit Program," 2024. <https://www.saveenergynb.ca/en/for-business/commercial-buildings-retrofit-program/>

161 SaveEnergyNB, "Industrial Energy Efficiency Program," 2024. <https://www.saveenergynb.ca/en/for-business/industrial-energy-efficiency-program/>

162 SaveEnergyNB, "New Construction Commercial and Industrial Energy Efficiency Program," 2024. <https://www.saveenergynb.ca/en/for-business/new-construction-commercial-and-industrial-energy-efficiency-program/>

163 SaveEnergyNB, "Community Outreach Program," 2024. <https://www.saveenergynb.ca/en/for-community/community-outreach-program/>

164 SaveEnergyNB, 2024. <https://www.saveenergynb.ca/en>

165 Government of New Brunswick, Energy Efficiency Act o.c. 95-554 2022. <https://laws.gnb.ca/en/document/cr/95-70>

166 Government of New Brunswick, Building Code Administration Act c. 8 2020. <https://www.canlii.org/en/nb/laws/stat/snb-2020-c-8/latest/snb-2020-c-8.html>



Emission Source: Transportation Emissions

As per its **Green Procurement Policy**, when making purchases, the Government of New Brunswick lays primary emphasis on goods and services that reduce greenhouse gases (GHG) emissions – including emissions from transportation.¹⁶⁷ The policy will likely benefit all small and big businesses engaged in producing low-emission vehicles.

Government of New Brunswick

SMEs Not Eligible
SMEs Not Targeted

Regulation and Legislation

Under the **New Brunswick Electric Vehicle Incentive Program** launched in 2021, people who buy or lease eligible new or used electric vehicles from a dealer in the province will be eligible for a rebate up to \$5,000.¹⁶⁸

Government of New Brunswick

SMEs Eligible
SMEs Not Targeted

Financial Incentives

167 Government of New Brunswick, "Green Procurement Policy for Goods and Services", <https://www2.snb.ca/content/dam/snb/Procurement/green-procurement-policy.pdf>

168 Government of New Brunswick, "Electric vehicle incentive program announced", https://www2.gnb.ca/content/gnb/en/news/news_release.2021.07.0522.html

Prince Edward Island

Policy Intervention	Department	SMEs Targeted and/or Eligible?	Type of Policy Intervention
Emission Source: Cross Cutting			
The Community Energy Solutions program will cover up to 50% of the cost of energy efficient upgrades, up to a value of \$25,000. The aim of the program is to help businesses and community centers cover the costs from upgrades to heating systems, optimizing ventilation, thermostats and controls, and more. ¹⁶⁹	Government of Prince Edward Island	SMEs Eligible SMEs Targeted	Financial Incentives - Capital and Infrastructure
The Government of Prince Edward Island is providing \$1 million annually towards the Climate Change Fund . The Fund is open to First Nations, business, academic institutions, and not for profits doing work that address a climate gap in their community. ¹⁷⁰	Government of Prince Edward Island	SMEs Eligible SMEs Targeted	Financial Incentives - Capacity Building – Capital Infrastructure
The Government of Prince Edward Island offers a Solar Electric Rebate for 40% of installation costs for solar panels, up to \$10,000. Homes, farms, and businesses are eligible for the rebate. ¹⁷¹	Government of Prince Edward Island	SMEs Eligible SMEs Not Targeted	Financial Incentives - Capital and Infrastructure
Emission Source: Building and Infrastructure Emissions			
The Building Codes Act enables the Government of Prince Edward Island to adopt and enforce a specific edition of the National Building Code and National Energy Code and National Energy Code of Canada. The National Building Code came into effect March 31, 2024. ¹⁷²	Government of Prince Edward Island	SMEs Eligible SMEs Not Targeted	Regulations and Legislation
The Solar Electric Rebate Program provides businesses \$350/kilowatt DC installed, up to 40% of installed costs, to a maximum of \$10,000. Farm buildings receive \$1250/kilowatt DC, up to 40% of installed costs, to a maximum of \$35,000. ¹⁷³	Government of Prince Edward Island	SMEs Eligible SMEs Targeted	Financial Incentives - Capital and Infrastructure
The Community Energy Solutions program provides incentives to help communities with energy savings projects like upgrades to heating systems, optimizing ventilation, thermostats and controls, and more. The program covers up to 50 per cent of the total energy efficiency upgrade cost, up to \$25,000. ¹⁷⁴	Government of Prince Edward Island	SMEs Eligible SMEs Targeted	Financial Incentives - Capital and Infrastructure

169 Government of Prince Edward Island, Community Energy Solutions Rebate <https://www.princeedwardisland.ca/en/information/environment-energy-and-climate-action/community-energy-solutions>

170 Government of Prince Edward Island, Climate Change Fund, <https://www.princeedwardisland.ca/en/service/apply-to-the-pei-climate-challenge-fund>

171 Government of Prince Edward Island, Solar Electric Rebate Program <https://www.princeedwardisland.ca/en/information/environment-energy-and-climate-action/solar-electric-rebate-program>

172 Government of Prince Edward Island, Building Codes Act 2024. https://www.princeedwardisland.ca/sites/default/files/legislation/b05-1-1-building_code_act_building_code_regulations.pdf

173 Government of Prince Edward Island, "Solar Electric Rebate Program," April 13, 2023. <https://www.princeedwardisland.ca/en/information/environment-energy-and-climate-action/solar-electric-rebate-program>

174 Government of Prince Edward Island, "Community Energy Solutions," August 1, 2022. <https://www.princeedwardisland.ca/en/information/environment-energy-and-climate-action/community-energy-solutions>

The **Community Revitalization Program** supports the revitalization of rural communities through strategic investments in infrastructure that is important for rural culture, society, and economic development.

Under the Community Revitalization Program, two streams of funding are available:

1. Small scale project stream: Maximum contribution of 75% up to \$250,000 of total eligible costs.
2. Strategic project stream: Maximum contribution of 50% up to \$2 million of total eligible costs.

For heat pump projects only, clients are eligible for financial assistance up to 100% funding of eligible costs up to a maximum of \$20,000. This assistance includes any eligible rebate from EfficiencyPEI.¹⁷⁵

Government of Prince Edward Island

SMEs Eligible
SMEs Targeted

Financial Incentives
- Capital and Infrastructure

The **Business Energy Rebates** initiative supports businesses, non-profits and institutional organizations, as well as industrial/agricultural facilities in switching to high-efficiency products.¹⁷⁶

Government of Prince Edward Island

SMEs Eligible
SMEs Targeted

Financial Incentives
- Capital and Infrastructure

The **Energy Efficiency Loan Program for Solar Photovoltaic Equipment (EELP-SERP)** provides financing to qualifying Prince Edward Island homeowners, farms and businesses that are approved applicants under efficiencyPEI's Solar Electric Rebate Program. This assists with the up-front costs associated with the purchase and installation of Solar PV equipment that can lower energy bills for Islanders. Eligible applicants can apply to receive a repayable loan for 100% of invoiced costs associated with the purchase and installation of Solar PV systems. The maximum loan amount available to homeowners is \$25,000; loans to farms and businesses may exceed \$25,000.¹⁷⁷

Government of Prince Edward Island

SMEs Eligible
SMEs Targeted

Financial Incentives
- Capital and Infrastructure

The **Rental Property Heating Program (RPHP)** provides owners of an existing long-term residential rental property with financing to upgrade the current heating system of their residential rental property from fossil fuel to a cleaner, more efficient heat source.¹⁷⁸

Government of Prince Edward Island

SMEs Eligible
SMEs Not Targeted

Financial Incentives
- Capital and Infrastructure

The **Point of Sale Heat Pump Rebates** grants up to \$1200 point of sale rebate on eligible mini-split heat pumps for single family detached homes.¹⁷⁹

Government of Prince Edward Island

SMEs Eligible
SMEs Not Targeted

Financial Incentives
- Capital and Infrastructure

The **Energy Efficient Equipment Rebates** program offers rebates for the installation of Northeast Energy Efficiency Partnerships Cold Climate Air-Source Heat Pump Specification (NEEP ccASHP) air source heat pumps, ENERGY STAR® certified heating equipment including geothermal heat pumps, water heating devices, biomass heating devices, and other energy saving products. Rebates go up to \$7,500 for low-income.¹⁸⁰

Government of Prince Edward Island

SMEs Eligible
SMEs Not Targeted

Financial Incentives
- Capital and Infrastructure

175 Government of Prince Edward Island, "Community Revitalization Program – Rural Growth Initiative," April 8, 2024. <https://www.princeedwardisland.ca/en/information/fisheries-tourism-sport-and-culture/community-revitalization-program-rural-growth>

176 Government of Prince Edward Island, "Business Energy Rebate Online Application," 2024. <https://www.princeedwardisland.ca/en/service/business-energy-rebate-online-application>

177 Government of Prince Edward Island, "Energy Efficiency Loan Program – Solar Photovoltaic Equipment," March 15, 2024. <https://www.princeedwardisland.ca/en/information/finance-pei/energy-efficiency-loan-program-solar-photovoltaic-equipment>

178 Government of Prince Edward Island, "Rental Property Heating Program Loan," February 27, 2024. <https://www.princeedwardisland.ca/en/information/finance-pei/rental-property-heating-program-loan>

179 Government of Prince Edward Island, "Point of Sale Heat Pump Rebates," October 24, 2022. <https://www.princeedwardisland.ca/en/information/environment-energy-and-climate-action/point-of-sale-heat-pump-rebates>

180 Government of Prince Edward Island, "Energy Efficient Equipment Rebates," April 2, 2024. <https://www.princeedwardisland.ca/en/information/environment-energy-and-climate-action/energy-efficient-equipment-rebates>

<p>The Energy Efficiency Loan Program a repayable loan of up to \$30,000, towards 100% of eligible invoiced costs for the purchase and installation of energy efficient equipment upgrades by a Network of Excellence contractor(s). Eligible applicants can apply to receive a repayable loan of up to \$10,000, towards 100% of invoiced costs for activities that have been pre-approved by efficiencyPEI under their rebate programs. The loan bears interest at the fixed rate of 5% per annum and is repayable over a period of up to 7 years.¹⁸¹</p>	<p>Government of Prince Edward Island</p>	<p>SMEs Eligible SMEs Not Targeted</p>	<p>Financial Incentives - Capital and Infrastructure</p>
<p>The Net-zero Navigator is an online web navigator directing renters, homeowners, and businesses (including non-profits, farms, municipalities, etc.) to efficiency programs.¹⁸²</p>	<p>Government of Prince Edward Island</p>	<p>SMEs Eligible SMEs Not Targeted</p>	<p>Informational Supports & Recognition Programs</p>
<p>The Network of Excellence is a search tool to find contractors that can provide services for your home, farm or business. These contractors are part of efficiencyPEI's Network of Excellence, which ensures they meet provincial regulations and standards.¹⁸³</p>	<p>Government of Prince Edward Island</p>	<p>SMEs Eligible SMEs Not Targeted</p>	<p>Informational Supports & Recognition Programs</p>
<p>The Cleantech Research and Innovation Fund will provide up to \$500,000 to PEI businesses, educational institutions, or Indigenous communities for research and development that contributes to the cleantech industry in Prince Edward Island.¹⁸⁴</p>	<p>Government of Prince Edward Island</p>	<p>SMEs Eligible SMEs Targeted</p>	<p>Financial Incentives - Capital and Infrastructure</p>
<p>The Net Metering program allows customers to supply a portion or all of their annual electricity load from a small capacity renewable energy generator. The monthly difference between your two meters determines if you will receive energy credits or a bill for the energy you used.¹⁸⁵</p>	<p>Maritime Electric</p>	<p>SMEs Eligible SMEs Not Targeted</p>	<p>Financial Incentives - Capital and Infrastructure</p>

Emission Source: Transportation Emissions

<p>Under the Electric Vehicle Incentive program, the Government of Prince Edward Island offers \$5,000 to all Islanders who purchase a new or used EV.¹⁸⁶ The government will also offer \$2,500 to those who buy a plug-in hybrid from April 1, 2021 onwards. As of March 1, 2023, Islanders who utilize the PEI Universal EV Incentive (both BEV and PHEV) will receive a \$750 charging incentive to go towards the purchase and installation of a level 2 charger or towards charging costs for those unable to install a charger.</p>	<p>Government of Prince Edward Island</p>	<p>SMEs Eligible SMEs Not Targeted</p>	<p>Financial Incentives</p>
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181 Government of Prince Edward Island, "Energy Efficiency Loan Program," February 15, 2024. <https://www.princeedwardisland.ca/en/information/finance-pei/energy-efficiency-loan-program>

182 Government of Prince Edward Island, "Net-zero Navigator," 2024. https://netzeronavigatorpei.com/question_e.php

183 Government of Prince Edward Island, "Search Network of Excellence Contractors for Energy Efficient Programs and Services," June 22, 2023. <https://www.princeedwardisland.ca/en/feature/search-network-of-excellence-contractors-for-energy-efficient-programs-and-services#/service/NetworkOfExcellence/Vendors>

184 Government of Prince Edward Island, "Cleantech Research and Innovation Fund," 2024. <https://www.princeedwardisland.ca/en/service/cleantech-research-and-innovation-fund>

185 Maritime Electric, "Net Metering," 2024. <https://www.maritimeelectric.com/services/services/net-metering/>

186 Government of Prince Edward Island, "Electric Vehicle Incentive", <https://www.princeedwardisland.ca/en/information/environment-energy-and-climate-action/electric-vehicle-incentive>

Newfoundland & Labrador

Policy Intervention	Department	SMEs Targeted and/or Eligible?	Type of Policy Intervention
Emission Source: Cross Cutting			
The Green Technology Tax Credit gives businesses who invest in equipment that generates or conserves renewable-source energy, uses fuels from waste, or makes efficient use of fossil fuels a rebate of up to 20% of the capital costs of the equipment. Eligible businesses must be permanently established in the province. ¹⁸⁷	Government of Newfoundland & Labrador	SMEs Eligible SMEs Targeted	Financial Incentives - Capital and Infrastructure
The Innovation and Business Development Fund promotes business development, new technologies, and industry diversification to ensure the province remains a preferred location for energy development. Commercial applicants are to be primarily SMEs. Applies to oil and gas as well as renewable energy sources. ¹⁸⁸	Government of Newfoundland and Labrador	SMEs Eligible SMEs Targeted	Financial Incentives - Capacity Building
The Carbon Capture, Storage and Utilization Innovation Challenge provides \$3 million to study the potential for using CCUS technology to decarbonize oil production and \$3 million for studying the offshore of N & L as a potential site for carbon storage. To be eligible, commercial and non-commercial applicants must have been operating in N & L for over two years. ¹⁸⁹	Government of Newfoundland and Labrador	SMEs Eligible SMEs Targeted	Financial Incentives
The takeCHARGE Rebate Program offers rebates for businesses who upgrade to more energy efficient products. Businesses can get up to \$50,000 back from investing in energy saving upgrades in heating and cooling, refrigeration, lighting and controls. Prioritization of SMEs is not explicitly mentioned, but most of the past projects seem to be with SMEs. ¹⁹⁰	Newfoundland Power	SMEs Eligible SMEs Targeted	Financial Incentives - Capital and Infrastructure - Capacity Building
Emission Source: Building and Infrastructure Emissions			
The All-In Attic Insulation Program installs insulation to attics for free—material and labour included. Applications are open April 1 to May 31, 2024. ¹⁹¹	Newfoundland Power and Newfoundland and Labrador Hydro	SMEs Eligible SMEs Not Targeted	Financial Incentives - Capital and Infrastructure
The Oil to Electric Incentive Program incentivizes up to \$22,000 to help transition homes from oil to electricity-based heat. Incentives can cover up to 100% of the cost of switching from oil to electricity. The incentive is determined by the technology or technologies being installed, income, and the number of people living in the household. ¹⁹²	Newfoundland Power and Newfoundland and Labrador Hydro	SMEs Eligible SMEs Not Targeted	Financial Incentives - Capital and Infrastructure
The Insulation Rebate program offers rebates up to \$2,000. Receive a rebate of 75% of the cost of insulation for your attic, up to \$1,000. Receive a rebate of 75% of the cost of insulation for your basement ceiling or walls, up to \$1,000. ¹⁹³	Newfoundland Power and Newfoundland and Labrador Hydro	SMEs Eligible SMEs Not Targeted	Financial Incentives - Capital and Infrastructure

187 Government of Newfoundland and Labrador, Green Technology Tax Credit <https://www.gov.nl.ca/fin/tax-programs-incentives/business/green-tech-tax-credit-gttc/>

188 Government of Newfoundland and Labrador, Innovation and Business Development Fund <https://www.gov.nl.ca/iet/files/IBDF-Program-Fact-Sheet-Nov-2023.pdf>

189 Government of Newfoundland and Labrador, Carbon Capture Storage and Utilization Challenge <https://www.gov.nl.ca/iet/funding/ccus-innovation-challenge/>

190 Newfoundland Power, takeCHARGE <https://takechargenl.ca/business/>

191 takeCHARGE, "All-In Attic Insulation Program," 2024. <https://takechargenl.ca/all-in-attic-insulation-program/>

192 takeCHARGE, "Oil to electric incentive program," 2024. <https://takechargenl.ca/oiltoelectric/>

193 takeCHARGE, "Insulation rebate," 2024. <https://takechargenl.ca/residential/rebate-programs/insulation-rebate/>

The Air Sealing Rebate program offers rebates of up to \$500 for air sealing improvement projects. A pre and post-retrofit home energy assessment are required and must be completed by a registered energy advisor. ¹⁹⁴	Newfoundland Power and Newfoundland and Labrador Hydro	SMEs Eligible SMEs Not Targeted	Financial Incentives - Capital and Infrastructure
The Duct Insulation Rebate – Electric program gives a rebate of 50% of the cost of duct insulation up to \$500. Ducts must be used for the primary heating system and run through an unheated area of the home such as a basement, crawl space or attic to qualify. ¹⁹⁵	Newfoundland Power and Newfoundland and Labrador Hydro	SMEs Eligible SMEs Not Targeted	Financial Incentives - Capital and Infrastructure
The HRV Rebate program incentivizes a rebate applied as an electricity bill credit after installing an HRV. ¹⁹⁶	Newfoundland Power and Newfoundland and Labrador Hydro	SMEs Eligible SMEs Not Targeted	Financial Incentives - Capital and Infrastructure
The Isolated Communities Energy Efficiency Program provides outreach, education and energy efficient products, along with energy efficiency and demand management opportunities to homes and businesses in the 41 remote diesel-system communities across Newfoundland and Labrador. It has successfully helped these communities save 10.97 GWh of electricity. ¹⁹⁷	Newfoundland Power and Newfoundland and Labrador Hydro	SMEs Eligible SMEs Not Targeted	Financial Incentives - Capital and Infrastructure
On-bill financing is offered for energy saving upgrades. Newfoundland Power: insulation, thermostats, heat recovery ventilators, r-2000 upgrades, heat pumps and electric heating systems, electric water heaters, electric fireplace and mantles, and service upgrades. Newfoundland and Labrador Hydro: heat pumps and insulation. ¹⁹⁸	Newfoundland Power and Newfoundland and Labrador Hydro	SMEs Eligible SMEs Not Targeted	Financial Incentives - Capital and Infrastructure
The Business Efficiency Program helps businesses identify energy-efficient improvements to your business and offers rebates on upgrades with an average rebate of \$5,000 and a maximum rebate of \$50,000. ¹⁹⁹	Newfoundland Power and Newfoundland and Labrador Hydro	SMEs Eligible SMEs Targeted	Financial Incentives - Capital and Infrastructure
Specific product rebates are available for various types of electrically commutated motors, air source heat pumps, LED fixtures, programmable thermostats, occupancy sensors, and high-performance showerheads. ²⁰⁰	Newfoundland Power and Newfoundland and Labrador Hydro	SMEs Eligible SMEs Targeted	Financial Incentives - Capital and Infrastructure
The Small Business Direct Install Pilot Program helped eligible businesses reduce energy consumption by upgrading lighting and water-saving technologies. The upgrades were available at no cost to the business. Eligible products included LED light bulbs, exit signs, aerators and more. The Small Business Direct Install Pilot Program ended January 1, 2024. ²⁰¹	Newfoundland Power and Newfoundland and Labrador Hydro	SMEs Eligible SMEs Targeted	Financial Incentives - Capital and Infrastructure
The Isolated Systems Business Efficiency Program targets Newfoundland and Labrador Hydro's commercial customers in isolated systems, providing support and financial incentives for a wide range of energy saving projects. Incentives paid to the customer will typically be up to 80% of eligible project costs. ²⁰²	Newfoundland Power and Newfoundland and Labrador Hydro	SMEs Eligible SMEs Targeted	Financial Incentives - Capital and Infrastructure

194 takeCHARGE, "Air sealing rebate, 2024. <https://takechargenl.ca/residential/rebate-programs/air-sealing-rebate/>

195 takeCHARGE, "Duct insulation rebate – electric," <https://takechargenl.ca/residential/rebate-programs/duct-insulation-rebate-electric/>

196 takeCHARGE, HRV rebate," <https://takechargenl.ca/residential/rebate-programs/hrv-rebate/>

197 takeCHARGE, "Isolated communities energy efficiency program," 2024. <https://takechargenl.ca/residential/rebate-programs/isolated-systems-energy-efficiency-program/>

198 takeCHARGE, "Financing," 2024. <https://takechargenl.ca/financing/>

199 takeCHARGE, "Custom solutions," 2024. <https://takechargenl.ca/business/custom-solutions/>

200 takeCHARGE, "Product rebates," 2024. <https://takechargenl.ca/business/product-rebates/>

201 takeCHARGE, "Small Business Direct Install Pilot Program," 2024. <https://takechargenl.ca/business/small-business-direct-install-pilot-program/>

202 takeCHARGE, "Isolated system business efficiency program," 2024. <https://takechargenl.ca/business/isolated-system-business-efficiency-program/>

takeCHARGE offers Savings Tips for Every Business on their website. ²⁰³	Newfoundland Power and Newfoundland and Labrador Hydro	SMEs Eligible SMEs Targeted	Informational Supports & Recognition Programs
The Province of Newfoundland and Labrador's Municipalities Act requires municipal councils to adopt "the National Building Code of Canada and supplements or amendments to that Code" (Section 414 (3)). This would include the 2015 NBC revisions. There is no provincial building code. ²⁰⁴	Government of Newfoundland & Labrador	SMEs Eligible SMEs Not Targeted	Regulations and Legislation
To aid in building energy efficient buildings, the Province of Newfoundland and Labrador published the Guide to Building Energy Efficient Homes and Small Buildings – 2016 ²⁰⁵ , and the Guide to Better Building Envelopes for Large Buildings – 2016 . ²⁰⁶	Government of Newfoundland & Labrador	SMEs Eligible SMEs Not Targeted	Informational Supports & Recognition Programs
Emission Source: Transportation Emissions			
The Electric Vehicle Rebate Program in Newfoundland and Labrador offers incentives of up to \$2,500 for the purchase of new or pre-owned all-electric or plug-in hybrid vehicles. ²⁰⁷ The rebate program runs from April 1, 2023 to March 15, 2025. Rebates are available to eligible individuals, businesses, not-for-profit organizations or municipalities.	Government of Newfoundland and Labrador	SMEs Eligible SMEs Not Targeted	Financial Incentives
To support electric vehicle uptake in the province, Newfoundland and Labrador Hydro is building a network of fast chargers. ²⁰⁸ As part of this effort, the company has built a network of about 33 fast chargers across the province within its first year of the initiative.	Newfoundland and Labrador Hydro	SMEs Eligible SMEs Not Targeted	Financial Incentives- Capital and Infrastructure

203 takeCHARGE, "Savings tips for every business," 2024. <https://takechargenl.ca/business/savings-tips/>

204 Government of Newfoundland and Labrador, Municipalities Act c24 2023. <https://www.assembly.nl.ca/legislation/sr/statutes/m24.htm>

205 Government of Newfoundland and Labrador, Guide to Building Energy Efficient Homes and Small Buildings – 2016 (2016). <https://www.gov.nl.ca/ecc/files/publications-efficient-home-building-guide.pdf>

206 Government of Newfoundland and Labrador, Guide to Better Building Envelopes for Large Buildings – 2016 (2016). <https://www.gov.nl.ca/ecc/files/publications-building-envelopes-large-buildings.pdf>

207 Newfoundland and Labrador Hydro, "Electric Vehicle Rebate Program", <https://nlhydro.com/electric-vehicles/ev-rebate/>

208 Newfoundland and Labrador Hydro, "Planning for our EV future", <https://nlhydro.com/electric-vehicles/planning-for-our-ev-future/>



info@greeneconomy.ca
Waterloo, ON N2T 2S4
269 Pineland Place
519-603-8996

Fast Forward

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