



Owners with forest of areas greater than 1000 ha and less than 10 000 ha are required to register, and owners with areas equal or greater than 10 000 ha of plantation and required to register and report	Yes, provided a threshold for participation in, the use of "s" only if lands owned or leased by a company are equal to or greater than 10 000 ha [eligibility]	Schedule 2 pg 58 of the Act	Yes, need to create rules regarding eligibility, permanence, leakage avoidance and additionality (direct human induced in relation to natural unmanaged forests) using the threshold defined in the C Tax Act or re-define provide for enhanced? eligibility criteria (see System Boundary section)
The threshold for HWP category 3D1 is N/A	Yes, the current act excludes HWP, but proposed amendments to the threshold will include HWP	Schedule 2 pg 60 of the Act	Yes, need to create rules to include HWP but potential sequestration must be linked to harvest emissions in related forest areas. Rules to differentiate between company own and third party wood sources.
The thresholds for biomass burning, direct and indirect emission from managed soils categories 3C1a, 3C4 and 3 C5 are N/A	Yes, but these emissions are excluded, proposed amendments to the threshold will include reporting of these emissions (appendix 1)	Schedule 2 pg 60 and 63 of the Act	Yes, the 100% tax free emission allowance means that these emissions are reported but not accounted
Thresholds for waste treatment in processing	Yes	Schedule 2 IPCC code 4	Excluding the reporting of emission below waste thresholds. However, emissions from the waste sector only include CH ₄ and N ₂ O. C waste emissions need to be reported under HWP but not accounted (the tax free emission allowance is set at 100%)