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## CARBON PRICING ACT 2018 (ACT 23 OF 2018)

## CARBON PRICING (REGISTRATION AND GENERAL MATTERS) (AMENDMENT) REGULATIONS 2020

In exercise of the powers conferred by section 76 of the Carbon Pricing Act 2018, the Minister for the Environment and Water Resources makes the following Regulations:

#### Citation and commencement

**1.** These Regulations are the Carbon Pricing (Registration and General Matters) (Amendment) Regulations 2020 and come into operation on 1 May 2020.

#### Amendment of regulation 2

**2.** Regulation 2 of the Carbon Pricing (Registration and General Matters) Regulations 2018 (G.N. No. S 858/2018) is amended —

- (*a*) by inserting, immediately before the definition of "chief executive", the following definition:
  - ""authorised user" means any applicable individual mentioned in regulation 11(1)(*a*) or (*b*), as the case may be;"; and
- (b) by inserting, immediately after the definition of "designated representative", the following definition:
  - ""EDMA system" means the electronic transactions service known as the Emissions Data Monitoring and Analysis system;".

#### New Part 5

**3.** The Carbon Pricing (Registration and General Matters) Regulations 2018 are amended by inserting, immediately after regulation 9, the following Part:

## "PART 5

#### EDMA SYSTEM

#### **Emissions Data Monitoring and Analysis system**

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

- (*a*) the submission to the Agency of applications (including for registrations required under the Act and the purchase of carbon credits), reports, plans and any other documents and information required to be submitted to the Agency under the Act;
- (b) the surrender of carbon credits;
- (c) the service by the Agency of any notice of assessment or revised notice of assessment under Division 2 of Part 5 of the Act to a registered person.

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

#### Access and use of EDMA system by registered person

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

(a) for matters pertaining to any registry account of the registered person in the Carbon Credits Registry (including the purchase, transfer and surrender of carbon credits) — the chief executive or equivalent of the registered person and any designated representative of the registered person; (b) for matters pertaining to emissions reporting for a business facility of the registered person — the GHG manager for the business facility.

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

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

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

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

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

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

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

## Unavailability of EDMA system

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

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

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

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

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

## Rectification of errors and omissions arising from malfunction of EDMA system

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

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

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

## **Rectification by Agency on application**

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

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

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

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

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

#### Evidence of submission through EDMA system

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

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

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

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

manner provided in the Evidence Act (Cap. 97) for the authentication of computer output.

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

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

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

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

Made on 16 April 2020.

ALBERT CHUA Permanent Secretary, Ministry of the Environment and Water Resources, Singapore.

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