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November 13, 2007

Ronald Thompson
Interim Commissioner of the Environment and Sustainable Development
Office of the Auditor General of Canada
Attention: Petitions
240 Sparks Street
Ottawa, ON K1A 0G6

Dear Mr. Thompson,

**Re: Petition on subsidies to the oil and gas industry and federal initiatives
for greenhouse gas emission reductions**

Please find enclosed our petition regarding subsidies to the oil and gas industry
and their relationship to federal programs promoting energy efficiency and the
reduction of greenhouse gas emissions.

KAIROS is a national coalition of eleven church and religious organizations
working to further the principles of justice and environmental sustainability.
Our member churches are made up of millions of Canadians from coast to coast
to coast.

Please contact Mr. John Dillon, Program Coordinator for Global Economic
Justice at 416-463-5569 extension 231 or by e-mail at jdillon@kairoscanada.org
if you require more information.

Sincerely,

Mary Corkery
Executive Director
KAIROS: Canadian Ecumenical justice Initiatives
129 St. Clair Avenue, West
Toronto ON M4V 1N5

Petition Summary

During the most recent seven-year period for which comprehensive estimates are available to us, 1996 – 2002, the federal government spent about \$8.3 billion on subsidies to the oil and gas industries.¹

During 2006 and 2007 the federal government announced energy efficiency and greenhouse gas reduction initiatives requiring approximately \$8.6 billion to be spent over the next two to four years in most cases, although the ecoENERGY Renewable Initiative will extend over 14 years and the ecoENERGY for Biofuels Initiative includes spending over a period of 9 years.

The purpose of this petition is to solicit information concerning how the federal government reconciles the contradiction between government policies that on the one hand encourage the production and export of fossil fuels which contribute greatly to greenhouse gas (GHG) emissions and other policies that are aimed at energy efficiency and the reduction of GHG emissions.

General Background Information for Questions to Ministers

During the most recent seven-year period for which comprehensive estimates are available to us, 1996 – 2002, the federal government spent about \$166 million on direct subsidies to the oil and gas industries; \$227 million on program expenditures that benefited the oil and gas industries; and \$7,931 million on tax expenditures for the oil and gas industries as summarized in Table 1 below.²

The energy efficiency and greenhouse gas reduction initiatives announced by the federal government over the years 2006 and 2007 named in Tables 2, 3 and 4 include about \$8.6 billion in spending as well as significant regulatory initiatives. Table 2 lists initiatives that involve major government subsidy programs, that is, those involving more than \$100 million in expenditures. Table 3 lists smaller expenditure programs. Table 4 lists initiatives of a regulatory nature.

Each table also gives estimates of the initiatives' probable effects on GHG emission reductions for the year 2012 as estimated by Environment Canada's report *A Climate Change Plan for the Purposes of the Kyoto Protocol Implementation Act* released in August of 2007. Tables 2 and 4 also cite other estimates for GHG reductions for the years 2020 and 2050 as calculated by Professor Mark Jaccard and graduate student Nic Rivers from the School of Resource and Environmental Management at Simon Fraser University.³

Table 1: Federal Tax Expenditures Available to Oil and Gas Industries 1996- 2002⁴

| Initiative | 1996-2002 Expenditures \$ million |
|--|--|
| Canadian Exploration Expense (CEE) | \$5,598 for CDE, CEE and COGPE combined |
| Canadian Development Expense (CDE) | |
| Canadian Oil and Gas Property Expense (COGPE) | |
| Earned Depletion (ED) | \$126 |
| Resource Allowance (RA) | \$819 |
| Investment Tax Credits (ITC) | \$513 |
| Syncrude Remission Order (SRO) | \$507 |
| Accelerated Capital Cost Allowance (ACCA) for tar sands projects | \$484. |
| Negative Tax Expenditures | - \$117 |
| Total | \$7,931 |

Table 2 Federal Energy Efficiency and Greenhouse Gas Reduction Initiatives involving expenditures above \$100 million

| Policy | Total Subsidies Promised (\$ millions) | Duration of Program (years) | Environment Canada Estimate of GHG Reduction in 2012 (Mega-tonnes) | Jaccard & Rivers Estimate of GHG Reduction in 2020 (Mega-tonnes) | Jaccard & Rivers Estimate of GHG Reduction in 2050 (Mega-tonnes) |
|--|---|------------------------------------|--|---|---|
| EcoTrust for Clean Air and Climate Change transfers to provinces and territories | \$1,519 | 3 | 16 | 15 | 30 |
| EcoENERGY for Biofuels – + subsidies for biofuels + Renewable Fuels R&D for next generation biofuels | up to \$1,500 \$500 | 9 7 | 4.1 | 0.8 | 1.7 |
| EcoENERGY Renewable Initiative subsidies for renewable power projects | \$1,480 | 14 | 6.67 | 5.6 | 10 |
| Public transit infrastructure funding | \$1,300 +\$962 for Greater Toronto Area | 3 | n.a. | n. a. | n.a. |
| Public Transit Tax Credit | \$605 | 3 | 0.22 | 0.1 | 0.1 |
| EcoENERGY Retrofit Initiative subsidies for building retrofits | \$220 | 4 | 1.0 | 1.5 | 4.5 |
| EcoENERGY Technology subsidy for R&D of clean energy | \$230 | 4 | n.a. | 1.1 | 8.0 |
| Vehicle Efficiency Initiative: Green levy on inefficient vehicles; Rebates on efficient vehicles | - \$215 revenue from Green levy; \$160 cost of rebates | 2 | 0.25 | 1.2 | 2.2 |
| Sub Totals | \$8,261 | | 28.24 Mt | 25.3 Mt | 56.5 Mt |

Sources: 2006 and 2007 federal budgets; Environment Canada. *A Climate Change Plan for the Purposes of the Kyoto Protocol Implementation Act 2007*; and Jaccard, Mark and Rivers, Nic. 2007. *Estimating the Effect of the Canadian Government's 2006-2007 Greenhouse Gas Policies*. Toronto: C.D. Howe Institute. June 12.

Table 3 Federal Energy Efficiency and Greenhouse Gas Reduction Initiatives involving expenditures of less than \$100 million

| Policy | Total Subsidies Promised (\$ millions) | Duration of Program (years) | Environment Canada Estimate of GHG Reduction in 2012 (Mega-tonnes) |
|--|---|--|---|
| EcoENERGY for buildings and houses | \$60 | 4 | 1.3 |
| EcoENERGY for Renewable heat | \$36 | 4 | 0.02 |
| EcoFriendly Vehicles – subsidy for scrapping older vehicles | \$36 | 2 | 0 |
| EcoFREIGHT subsidies for trucking and freight technology | \$33 | 4 | 1.255 |
| EcoENERGY for Fleets | \$22 | 4 | 0.5 |
| 50% Accelerated Capital Cost Allowance for forestry bioenergy cogeneration | \$30 | 2 | n.a. |
| EcoENERGY for personal vehicles | \$21 | 4 | 0.1 |
| Tax incentives for Clean Energy Generation | \$20 | 2 | n.a. |
| EcoENERGY for Industry | \$18 | 4 | 0.4 |
| EcoTECHNOLOGY for Vehicles | \$15 | 4 | 0.928 |
| EcoMobility Program to encourage use of public transportation | \$10 | 4 | 1.675 |
| Marine Shore Power Program (shore based power for vessels in ports) | \$6 | 4 | 0.008 |
| Sub-Total Table 3 | \$307 | | 6.186 Mt |
| Sub Total Table 2 | \$8,261 | | 28.24 Mt |
| Totals Tables 2 and 3 | \$8,568 | | 34.426 Mt |

Sources: 2006 and 2007 federal budgets and Environment Canada. *A Climate Change Plan for the Purposes of the Kyoto Protocol Implementation Act 2007.*

Table 4 Federal Energy Efficiency and Greenhouse Gas Reduction Regulatory Policies announced during 2007

| Regulatory Policies | Targets | Environment Canada Estimate of GHG Reduction in 2012 (Megatonnes) | Jaccard and Rivers Estimate of GHG Reduction in 2020 (Megatonnes) | Jaccard and Rivers Estimate of GHG Reduction in 2050 (Megatonnes) |
|---|--|--|--|--|
| Large Industrial Emitters required to reduce GHG emission intensity | 18% GHG emission intensity reduction by 2010 and a further 2% per year reduction by 2015 | 58 | 74.7 Mt (assuming 2% annual reduction rate maintained after 2015) | 283.9 Mt (assuming 2% annual reduction rate maintained after 2015) |
| Passenger vehicle emission standards | “benchmarked against a stringent North American standard” | 5.3 | 14.8 Mt (assuming California standards) | 44.6 Mt (assuming California standards) |
| Energy Using Products | Updates for 10 regulated products and new regulations for 18 others | 7.1 (includes 5.7 Mt of reductions through regulation of incandescent light bulbs) | 1.7 Mt | 2.6 Mt |
| Sub Total for Regulatory Policies described above | | 70.4 | 91.2 Mt | 331.1 Mt |
| Sub Total for Initiatives recorded in Tables 2 & 3 | | 34.426 | 25.3 Mt | 56.5 Mt |
| Total for Subsidy and Regulatory Policies | | 104.826 Mt | 116.5 Mt | 387.6 Mt |

Sources: Environment Canada. *A Climate Change Plan for the Purposes of the Kyoto Protocol Implementation Act 2007* and Jaccard, Mark and Rivers, Nic. 2007. *Estimating the Effect of the Canadian Government's 2006-2007 Greenhouse Gas Policies*. Toronto: C.D. Howe Institute. June 12.

Environment Canada's report, *A Climate Change Plan for the Purposes of the Kyoto Protocol Implementation Act 2007*, states that projected emission levels for the years 2008 through 2012 will be well above Canada's obligations under the Kyoto Protocol. For example, projected emission levels for 2012 are estimated at 739 Mt which is approximately 31% above Canada's Kyoto target of average emission levels of 563 Mt per year over the period 2008 through 2012.

Jaccard and Rivers estimate that the government's major subsidy and regulatory measures listed in Tables 2 and 4 above are likely to reduce carbon dioxide equivalent (CO₂e) emissions by about 116.5 megatonnes in 2020, far less than the 300 Mt reduction required to meet the government's own target of a 20% decrease from current levels.⁵

A. Specific Background Information for Questions to the Minister of Finance

Since 2002 there have been a number of changes to the tax regime for oil and gas development as recorded in Table 1. Therefore a new up-to-date accounting of actual tax expenditures is needed in order to keep the Canadian public informed. Of particular importance is the announced phase out of the Accelerated Capital Cost Allowance (ACCA) for oil sands projects over the years 2011 to 2015. However, a full 100% deferment will be available for projects already underway or assets acquired before March 19, 2007. Moreover, for projects started after March 19, 2007 the phase out will occur slowly over the years 2011 to 2015.

Hence the ACCA remains a significant tax expenditure, particularly for projects that were underway prior to March 19, 2007. At the time of the 2007 federal budget officials from the Department of Finance were quoted as saying that the ACCA for oil sands projects is worth as much as \$300 million a year depending on the level of activity.⁶

The 2007 federal budget extended an existing Accelerated Capital Cost Allowance for Clean Energy Generation that already allowed firms to defer taxes on half their capital spending for projects using a renewable source (e.g. wind, solar, small hydro) or using waste for fuel (e.g. landfill gas, manure, wood waste) or making efficient use of fossil fuels (e.g. high efficiency cogeneration) to projects that make use of wave or tidal energy.

Many civil society organizations advocate the use of carbon taxes or fees charged to end users of fossil fuels to promote energy efficiency, conservation and emission reductions. For example, the Alternative Federal Budget (AFB) prepared by the Canadian Centre for Policy Alternatives in conjunction with several other civil society organizations has called for carbon taxes coupled with rebates for low-income households earning less than \$67,000 a year.⁷ Likewise, Friends of the Earth Canada has called for a \$50 tax per tonne of CO₂e on transportation and heating fuels with rebates for households with less than \$80,000 in annual income.⁸

Between 1992 and late 2004 the World Bank approved US\$28 billion in financing for fossil fuel-related projects. This lending was seventeen times larger than its financing for energy efficiency and renewable energy projects.⁹ In 2006 World Bank spending on the energy sector reached US\$4.4 billion, up from US\$2.8 billion in 2005. Spending on oil and gas increased by 93% while spending on renewable sources of energy such as wind, solar, and small-scale hydro grew by only 1.4% and accounted for just 5% of the total.¹⁰

In 2003 the World Bank appointed Extractive Industries Review recommended that the Bank “phase out investments in oil production by 2008 and devote its scarce resources to investments in renewable energy resource development, emissions-reducing projects, clean energy technology, energy efficiency and conservation, and other efforts that de-link energy use from greenhouse gas emissions. During this phase-out period, World Bank Group investments in oil should be exceptional, limited only to poor countries with few alternatives.”¹¹

B. Background Information for Questions to the Minister of the Environment

Jaccard and Rivers' estimates of the likely effects of both the government's major subsidy and regulatory measures listed in Table 2 and Table 4 are based partly on the authors' own assumptions. In their study Jaccard and Rivers state that they asked Environment Canada for information on "the major assumptions it applied in concluding that its policies would reduce emissions by 20 percent by 2020"¹² as well as put Canada on a path to achieving reductions of 65 percent by 2050. They state: "While the government provided aggregate results for individual policies, we are still unclear about the key assumptions the government used in estimating how businesses and consumers would respond to its 2006-2007 policy initiative and also unclear about how the government ensured that the effects of overlapping policies were not double counted."¹³

The National Round Table on the Environment and the Economy appointed by the Honourable Rona Ambrose when she was Minister of the Environment delivered an Interim Report to Minister Baird in June of 2007. It finds that "In order to meet deep GHG emission reduction targets, the immediate implementation of a clear, consistent, and long-term policy (such as an emissions price) by the government is critical. Such a policy needs to place a price on carbon, which could be implemented, for example, through an emissions cap and permit trading scheme, and/or an emissions tax."¹⁴

C. Background Information for Questions to the Minister of Natural Resources

On October 1, 2007 Natural Resources Minister Gary Lunn announced the formation of the Major Projects Management Office with a mandate "to improve co-ordination within Canada's regulatory system by providing industry with a single, efficient point of entry into the federal [regulatory] process."¹⁵ In the 2007 federal budget Finance Minister James Flaherty had said the Major Projects Management Office would "cut in half the average regulatory review period [for large natural resource projects] from four years to about two years."¹⁶

The National Energy Board Act (Part VI, Section 188a) permits the export of oil and gas only "after due allowance has been made for the reasonably foreseeable requirements for use in Canada." During the 1970s the NEB would not allow exports unless a 25-year supply remained available to meet Canadian needs. This surplus test was first reduced to 15 years and then reinterpreted to allow increasing exports of non-renewable oil and gas. As a result Canada sold 62% of the oil and gas produced over the years 2003 through 2005 to the United States despite the fact that at the end of 2004 we had just 8 years worth of conventional oil reserves and 9 years worth of natural gas available to meet our domestic needs.

D. Background for Questions to the Minister for International Trade

In 2006, Export Development Canada (EDC) supported transactions in the oil and gas sector valued at \$8.6 billion. The oil and gas sector was second only to the pulp and paper industry in the level of support received from EDC in 2006. By contrast, EDC reported

business transactions of a mere \$15 million for alternative fuels and \$9 million for renewable energy. This represents a ratio of 358 to 1 between EDC's business in fossil fuels compared to alternatives and renewable energy.

In the first six months of 2007, Export Development Canada supported transactions in the oil and gas sector valued at \$6.8 billion, the highest of any industry sub-sector.¹⁷ Over the same period EDC reported business transactions of only \$5 million for alternative fuels and just \$2 million for renewable energy. This raises the ratio between EDC's business in fossil fuels compared to alternatives and renewable energy to 974 to 1.

The North American Free Trade Agreement's proportional sharing clause (Article 605) could require Canada, under certain conditions, to go on exporting non-renewable hydrocarbons to the United States even if those exports result in domestic shortages.¹⁸

E. Background for Questions to the Minister for International Cooperation

The Intergovernmental Panel on Climate Change says that in Africa climate change will add to stress on water resources, food security, human health, and infrastructure. A recent Christian Aid report finds that, "a staggering 182 million people in sub-Saharan Africa alone could die of disease directly attributable to climate change by the end of the century."¹⁹

In 2000 the Canadian International Development Agency (CIDA) launched a \$100 million Canada Climate Change Development Fund (CCCDF) "to promote activities addressing the causes and effects of climate change in developing countries, while helping to reduce poverty and promote sustainable development."²⁰

CIDA has also sponsored projects in partnership with private investors that have supported oil exploration in Africa and Latin America.

F. Background for Questions to the Minister of Foreign Affairs

The Inter American Development Bank (IDB) is aggressively supporting biofuel production, particularly the expansion of ethanol from sugar cane, despite strong reservations expressed by civil society organizations.

According to the International Food Policy Research Institute, if the production of biofuels continues to expand at the current rate, food prices could rise as much as 20% to 33% by 2010. The UN Food and Agriculture Organization (FAO) is concerned that the number of people without access to adequate food could increase as a result.²¹

Critics point to several problems posed by plans for massive cultivation of sugarcane and oilseeds for fuel production. These include displacement of food crops, driving up prices for low-income consumers, environmental degradation, proliferation of genetically modified plants and exploitation of impoverished labourers in the global South.²²

The IDB has helped to establish the Inter-American Ethanol Commission to promote the use of biofuels in the Western hemisphere. The IDB is “focusing on leveraging private sector investments to expand [biofuel] production capacity”.²³ The overall goal is to promote some US\$3 billion in private sector investments in biofuels throughout the Americas. Nearly US\$2 billion would be invested in Brazil alone, tripling its annual ethanol production by 2020.

We Petition the Commissioner for the Environment and Sustainable Development to Request:

A. The Honourable James Flaherty, Minister of Finance to:

1. Explain how you reconcile the contradiction between subsidies that encourage fossil fuel production and spending on measures aimed at the reduction of greenhouse gas emissions?
2. State the current and projected levels of subsidies to the oil and gas industries provided through
 - a) direct expenditures;
 - b) program expenditures; and
 - c) tax expenditures.
3. State the current and projected annual cost of the Accelerated Capital Cost Allowance (ACCA) for oil sands projects through to 2015 when it will be phased out for new projects started after March 19, 2007 and projected costs for subsequent years for projects started prior to March 19, 2007.
4. State the current and projected cost of the following tax expenditures:
Canadian Exploration Expense for locating oil and gas reservoirs;
Canadian Development Expense for costs associated with drilling wells; and
Canadian Oil and Gas Development Expense.
5. State the current and projected tax expenditures for the ACCA for Clean Energy Generation.
6. State how the value of the ACCA for Clean Energy Generation compares with tax expenditures for fossil fuels.
7. Explain why the ACCA for renewable energy projects is only 50% of capital costs instead of the 100% ACCA accorded to oil sands projects.
8. Make tax expenditures for installation of active or passive solar systems for individual houses consistent with those available for industrial processes, greenhouses, space heating of commercial and apartment buildings and hot water for laundries, car washes and hotels.
9. State the government's plans with respect to putting a price on carbon whether through a cap and trade system for large final emitters or carbon taxes on endusers of fossil fuels.
10. Indicate what studies the Department of Finance has conducted on various types of carbon taxes or fees on large final emitters and on end users of fossil fuels.

11. Indicate whether the Department of Finance has considered rebates on carbon taxes for low-income households or residents of remote communities without alternatives to fossil fuels.

12. State what instructions the Minister has given to Canada's Executive Director at the World Bank with respect to the implementation of the report of the Extractive Industries Review advocating that the World Bank should phase out investments in oil production by 2008 and devote its scarce resources to investments in renewable energy resource development, emissions-reducing projects, clean energy technology, energy efficiency and conservation.

13. Instruct Canada's Executive Director at the World Bank to work for policies that will redirect funding from the International Bank for Reconstruction and Development, the International Development Association and the International Finance Corporation away from the promotion of fossil fuel extraction and towards renewable energy, energy efficiency and projects that meet the basic energy needs of the poor.

B. The Honourable John Baird, Minister of the Environment to:

1. State the Minister's estimates of the GHG emissions that result from federal subsidies to the oil and gas industries through:

- a) direct expenditures;
- b) program expenditures; and
- c) tax expenditures.

2. State what estimates the government has made for greenhouse emission reductions to be achieved by 2008-2012 for each of the following programs not covered by the Environment Canada report *A Climate Change Plan for the Purposes of the Kyoto Protocol Implementation Act 2007*:

- Public transit infrastructure funding;
- EcoENERGY Technology subsidy for R&D of clean energy;
- Accelerated Capital Cost Allowance for Clean Energy Generation;
- Accelerated Capital Cost Allowance for forestry bioenergy cogeneration.

3. Indicate how Environment Canada's estimates for Preliminary Expected GHG Reductions from the use of renewable fuels are arrived at. Does the increase from 1.3 Mt in 2009 to 2.9 Mt in 2010 and from 2.94 Mt in 2011 to 4.1 Mt in 2012 involve a projected increase in use of ethanol or other biofuels derived from cellulose replacing fuels derived from corn or other grains or oilseeds?

4. Indicate what studies Environment Canada has made on the relative effects for GHG emissions of subsidies to the oil and gas industries as compared with government initiatives for energy efficiency and greenhouse gas emission reduction.

5. State the Minister's response to the finding of the National Round Table on the Environment and the Economy that "In order to meet deep GHG emission reduction targets, the immediate implementation of a clear, consistent, and long-term policy (such as an emissions price) by the government is critical. Such a policy needs to place a price on carbon, which could be implemented, for example, through an emissions cap and permit trading scheme, and/or an emissions tax."

C. The Honourable Gary Lunn, Minister of Natural Resources to

1. State what oil and gas project approvals have been facilitated or are under review by the Major Projects Management Office.
2. State what instructions the Minister has given to the National Energy Board with respect to enforcement of Part VI, Section 188a of the NEB Act that permits the export of oil and gas only "after due allowance has been made for the reasonably foreseeable requirements for use in Canada."

D. The Honourable David Emerson, Minister of International Trade to:

1. State the total GHG emissions (direct and indirect) from transactions facilitated by Export Development Canada (EDC) over the past three years; and indicate whether EDC will develop a multi-year action plan with targets to reduce GHG emissions associated with its transactions.
2. State how EDC's business volumes in the oil and gas sector compare with those in the renewable energy sector, both in monetary terms and in terms of GHG emissions.
3. Indicate whether EDC will redirect its business away from transactions that involve fossil fuel extraction towards energy conservation, renewable energy, development of alternative sources of energy or adaptation to climate change.
4. State what steps the Minister will take to remove Article 605, the proportional sharing clause, from the North American Free Trade Agreement.

E. The Honourable Bev Oda, Minister for International Cooperation to:

1. Indicate how the Canadian International Development Agency evaluates the effectiveness of the Canada Climate Change Development Fund (CCCDF) "to promote activities addressing the causes and effects of climate change in developing countries, while helping to reduce poverty and promote sustainable development."
2. State how the number of and financial resources dedicated to CIDA projects that promote fossil fuel extraction compare with those that promote energy conservation, renewable energy, the development of alternative sources of energy or adaptation to climate change in monetary terms and in terms of GHG emissions.

3. Indicate what plans CIDA has to redirect support away from projects that involve fossil fuel extraction and towards energy conservation, renewable energy, development of alternative sources of energy or adaptation to climate change.

F. The Honourable Peter MacKay, Minister of Foreign Affairs to

1. State what instructions the Minister has given to Canada's Executive Director at the Inter-American Development Bank to work for policies that will direct funding towards renewable energy, energy efficiency and projects that meet the basic energy needs of the poor.

2. State what investigations the Foreign Affairs Department has made with respect to the social and economic effects of large scale production of biofuels on food prices, land use, environmental degradation, the proliferation of genetically modified plants and the exploitation of impoverished labourers.

- ¹ Taylor, Amy; Bramley, Mathew and Winfield, Mark. 2005. Government Spending on Canada's Oil and Gas Industry. Drayton Valley, Alberta: Pembina Institute. Table 4-7, Page 32.
- ² Taylor et al. op. cit. Table 4-7 Page 32.
- ³ Jaccard, Mark and Rivers, Nic. 2007. Estimating the Effect of the Canadian Government's 2006-2007 Greenhouse Gas Policies. Toronto: C.D. Howe Institute. June 12.
- ⁴ Adapted from Taylor et al. op. cit. Table 4-6 Pages 30. All data for 2002 expenditures are converted to Canadian dollars for the year 2000.
- ⁵ Jaccard, Mark and Rivers, Nic. 2007. Estimating the Effect of the Canadian Government's 2006-2007 Greenhouse Gas Policies. Toronto: C.D. Howe Institute. June 12. Page 19.
- ⁶ cited in McCarthy, Shawn. 2007. Oil sands tax break to end – in 2010. The Globe and Mail. March 20. Page B17.
- ⁷ Canadian Centre for Policy Alternatives. The 2007 Alternative Federal Budget. Ottawa: CCPA.
http://policyalternatives.ca/documents/National_Office_Pubs/2007/AFB2007_Strength_in_Numbers.pdf
- ⁸ Heaps, Toby A.A. and Olivastri, Beatrice. 2007. Powering Canada's Green Industrial Revolution. Corporate Knights . February 28. www.corporateknights.ca
- ⁹ Vallette, Jim; Wysham, Daphne and Martinez, Nadia. 2004. A Wrong Turn from Rio. Washington: Sustainable Energy and Economy Network, Institute for Policy Studies. Page 1. www.seen.org
- ¹⁰ Practical Action, 2007. Energy to reduce poverty: the urgency for G8 action on climate justice. London: Practical Action. Page 7.
- ¹¹ Extractive Industries Review. "Striking a Better Balance: The World Bank Group and Extractive Industries." Washington: International Bank for Reconstruction and Development. December, 2003.
- ¹² Jaccard, Mark and Rivers, Nic. 2007. Estimating the Effect of the Canadian Government's 2006-2007 Greenhouse Gas Policies. Toronto: C.D. Howe Institute. June 12. Page 7
- ¹³ Ibid. Page 7.
- ¹⁴ National Round Table on the Environment and the Economy. 2007. Interim Report to the Minister of the Environment. Ottawa: National Round Table on the Environment and the Economy. June. Page 2.
- ¹⁵ Natural Resources Canada. 2007. Canada's New Government Launches Major Projects Management Office. News Release 2007/94. Ottawa: Natural Resources Canada. Oct. 1, 2007.
- ¹⁶ Flaherty, James. 2007. Aspire to a Stronger, Safer, Better Canada: The Budget Plan 2007. Ottawa: Department of Finance. Page 185.
- ¹⁷ Export Development Canada (EDC), Disclosure of Aggregate Business Volume by Industry Sub-sector, http://www.edc.ca/english/disclosure_11844.htm
- ¹⁸ see Dillon, John. 2006. How NAFTA Limits our Energy Options. Toronto: KAIROS.
- ¹⁹ cited in Bank Information Center et al. 2006. How the World Bank's Energy Framework Sells the Climate and Poor People Short. Washington: Bank Information Center, Oil Change International, Bretton Woods Project, Campagna per la Riforma della Banca Mondiale, CEE Bankwatch Network, Friends of the Earth-International, Institute for Policy Studies, International Rivers Network and Urgewal. Page 15.
- ²⁰ <http://www.acdi-cida.gc.ca/CIDAWEB/acdicida.nsf/En/JUD-4189500-J8U>
- ²¹ Pastoral Land Commission et al. 2007. Agroenergy: Myths and Impacts in Latin America. Sao Paulo: Pastoral Land Commission and Network for Social Justice and Human Rights.
- ²² see KAIROS Briefing Paper No. 9 "Are Agrofuels Alternative to Oil?" March 2007.
www.kairoscanada.org/e/resources/policyBriefing9Agrofuel0703.pdf
- ²³ Inter-American Development Bank. 2007. IDB targets \$3 billion in Private Sector Biofuel Projects. News Release. April 2. <http://www.iadb.org/news/articledetail.cfm?Language=En&parid=2&artType=PR&artid=3779#>