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À l'attention de Chrystia Freeland, vice-première ministre et ministre des Finances

CC: Jonathan Wilkinson, Ministre des Ressources naturelles
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**Lettre de scientifiques, d'universitaires et de modélisateurs de systèmes énergétiques :
Empêchez le crédit d'impôt à l'investissement proposé pour le CUSC de devenir une
subvention aux combustibles fossiles.**

Madame la vice-première ministre,

En tant que scientifiques, universitaires et modélisateurs de systèmes énergétiques, nous sommes profondément préoccupés par la proposition du gouvernement d'introduire un nouveau crédit d'impôt à l'investissement pour le captage, l'utilisation et le stockage du carbone (CUSC).

Nous vous demandons instamment de ne pas introduire le crédit d'impôt à l'investissement proposé pour le CUSC, car il constituerait une nouvelle subvention importante pour les combustibles fossiles. En plus de miner les efforts du gouvernement pour atteindre la carboneutralité d'ici 2050, l'introduction de ce crédit d'impôt contredirait la promesse faite par votre gouvernement aux Canadiens pendant la période électorale d'éliminer les subventions aux combustibles fossiles d'ici 2023, ainsi que nos engagements internationaux en vertu de l'Accord de Paris. Une fois que de nouvelles subventions sont mises en place, elles sont très difficiles à révoquer.

Des solutions efficaces pour réaliser de fortes réductions d'émissions au cours de la prochaine décennie en vue d'atteindre des émissions nulles sont déjà à portée de main, notamment les énergies renouvelables, l'électrification et l'efficacité énergétique. Le financement du CUSC détourne les ressources de ces solutions éprouvées, plus rentables et disponibles dans les délais requis pour atténuer le changement climatique.

Malgré des décennies de recherche, le CUSC n'est ni économiquement viable ni éprouvé à grande échelle, avec un bilan peu reluisant et un potentiel limité de réduction significative et rentable des émissions. Par exemple, l'un des projets phares de CSC du Canada, Boundary Dam 3, promettait initialement un taux de captage de 90 %. Il n'a jamais atteint ce taux, si bien que SaskPower a fini par baisser ses attentes à 65 % - un objectif que l'installation ne parvient toujours pas à atteindre. La capacité mondiale actuelle de captage du carbone est de 39 MT, soit 0,1 % des émissions annuelles des combustibles fossiles. Pourtant, pour que le CUSC joue un rôle significatif dans l'atteinte de l'objectif de l'Accord de Paris, il faudrait que des gigatonnes (Gt) de CO₂ soient capturées et stockées de façon permanente. De plus, le coût du CUSC reste prohibitif, alors que le coût des énergies renouvelables a chuté au point d'être moins cher que

celui des combustibles fossiles. Il n'est donc pas surprenant que plus de 80 % des projets de CUSC aux États-Unis aient échoué.

La capture du carbone pour le secteur pétrolier et gazier n'est pas une solution climatique. Au mieux, elle empêche une partie du dioxyde de carbone des installations polluantes d'atteindre l'atmosphère, mais elle ne représente pas une technologie à émissions négatives. Malgré les milliards de dollars des contribuables dépensés par les gouvernements du monde entier pour le CUSC, cette technologie ne parvient pas à réduire efficacement les émissions de CO₂. On ne s'attend pas non plus à ce qu'elle se développe à l'échelle nécessaire : pour cette raison, le Groupe d'experts intergouvernemental sur l'évolution du climat (GIEC) souligne l'incertitude qui entoure le déploiement futur de la CUSC et met en garde contre la dépendance à l'égard de cette technologie.

Par ailleurs, la capture du carbone est utilisée pour stimuler la production pétrolière a donc entraîné une augmentation des émissions. Le seul marché commercial existant pour le carbone capté est celui de la récupération assistée du pétrole, qui consiste à injecter du CO₂ dans des réservoirs souterrains épuisés pour augmenter la production de pétrole - une extraction qui n'aurait pas été possible autrement. À l'échelle mondiale, 80 % du carbone capté est utilisé pour la récupération assistée du pétrole. En outre, le CUSC ne tient pas compte des émissions en aval, qui constituent 80 % des émissions du pétrole et du gaz.

De plus, le CUSC ne tient pas compte des impacts environnementaux, sociaux et sanitaires associés à l'exploitation minière, à l'extraction et au transport des combustibles fossiles, auxquels sont principalement confrontées les communautés autochtones et les populations locales. La construction de l'infrastructure du CUSC nécessiterait un énorme réseau de pipelines pour transporter le carbone. Cela présente de graves risques pour la santé, la sécurité et l'environnement, en particulier pour les communautés marginalisées, qui sont déjà surchargées par les risques industriels. Par exemple, lorsqu'un pipeline de CO₂ s'est rompu dans le Mississippi en 2020, 300 personnes ont été évacuées et 45 personnes ont dû être hospitalisées.

Enfin, le CUSC est financièrement risqué. Il est difficile de garantir un stockage sûr, permanent et vérifiable du CO₂. Il est fort probable que les risques financiers et de responsabilité liés au stockage du carbone soient transférés du secteur privé au secteur public.

En d'autres termes, plutôt que de remplacer les combustibles fossiles, le captage du carbone prolonge notre dépendance à leur égard à un moment où la lutte contre la crise climatique exige de réduire l'utilisation des combustibles fossiles. S'appuyer sur le CUSC préserve le statu quo en matière de développement des combustibles fossiles, lequel doit être freiné pour respecter les engagements mondiaux en matière de climat. L'introduction d'un crédit d'impôt pour le CUSC dans le secteur de l'énergie verrouillera la dépendance continue à l'égard de la source d'émissions de gaz à effet de serre la plus

importante et à la croissance la plus rapide au Canada. En effet, de nombreuses études de modélisation montrent que le Canada n'est pas en voie d'atteindre ses objectifs en matière de changement climatique, et cela est en partie dû à l'approche actuelle du Canada qui consiste à trop se reposer sur des solutions à court terme favorisant une utilisation plus efficace des combustibles fossiles.

La création d'un crédit d'impôt pour l'investissement dans le CUSC ne sera pas un moyen efficace de réduire les émissions. Nous vous demandons instamment de ne pas introduire ce crédit d'impôt. Si le gouvernement du Canada décide d'aller de l'avant avec le crédit d'impôt, il devrait respecter les conditions suivantes :

- Les projets de récupération assistée du pétrole ne devraient pas être admissibles au crédit d'impôt. Seuls les projets de stockage " permanent " devraient être considérés.
- Le crédit d'impôt ne devrait être disponible que pour les secteurs pour lesquels il n'existe aucune option de décarbonation. Les projets pétroliers et gaziers, y compris l'hydrogène fossile (gris ou bleu), ainsi que la production de plastiques et la pétrochimie, ne devraient pas être éligibles au crédit.
- La mise en œuvre d'un crédit d'impôt doit être tributaire de l'élaboration d'exigences en matière de suivi, de reddition de comptes, de vérification et de respect des obligations par des organismes indépendants.
- Le développement d'une structure de gouvernance pour maintenir et assurer l'intégrité environnementale et fiscale à long terme des sites de stockage de CO2 devrait être mis en place avant la mise en œuvre d'un crédit d'impôt CUSC.
- Les entreprises bénéficiant de crédits d'impôt doivent être tenues responsables de l'atténuation des impacts négatifs sur les communautés autochtones et locales, et fournir une compensation lorsque l'atténuation n'est pas possible. Ces communautés doivent être impliquées dans la conception et la mise en œuvre du crédit d'impôt.

Le Canada peut tirer des leçons des erreurs commises lors de la mise en œuvre d'un crédit d'impôt similaire - l'article 45Q - aux États-Unis. Les plus grands bénéficiaires du crédit d'impôt américain sont les compagnies pétrolières. Une analyse effectuée sur le crédit d'impôt 45Q a révélé qu'il pourrait entraîner une augmentation d'au moins 400 000 barils par jour de la production de pétrole aux États-Unis d'ici 2035 grâce à la récupération assistée. Cela entraînerait directement jusqu'à 50,7 millions de tonnes métriques d'émissions nettes de CO2 par an, voire beaucoup plus. Le problème des entreprises qui réclament des crédits pour des tonnes non vérifiées de carbone capturé est généralisé aux États-Unis en vertu de l'article 45Q. En fait, une enquête menée par l'*Internal Revenue Service* des États-Unis a révélé que 87 % du total des crédits réclamés, soit près d'un milliard de dollars américains, n'étaient pas conformes à la réglementation de l'*Environmental Protection Agency*.

Déployer le CUSC à une échelle pertinente pour le climat, dans le court laps de temps dont nous disposons pour éviter une catastrophe climatique sans poser de risques substantiels aux communautés situées en première ligne, est une utopie. Nous devons

au contraire aller de l'avant avec des solutions climatiques éprouvées qui contribueront le plus à la réduction des émissions : électrification accrue, utilisation à grande échelle des énergies renouvelables et intensification de l'efficacité énergétique.

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