

Part One

Are you a Steward?



2019 updates to Part One of the Guidebook

Section	Title	Revision
1.0	Introduction	PPP refers to Packaging and Paper Product throughout the Guidebook.
1.7	How do I determine if my organization or company is resident in a province?	Three additional scenarios have been added to the table providing stewards with additional information for determining their residency status in provinces with stewardship regulations.
1.9.	What is packaging and paper product?	Designated materials for MMSM and Stewardship Ontario are outlined in accordance with the Stewardship Ontario and MMSM Rules rather than the Program Plans.
1.9.2	Materials that should not be included in your report	This section has been shortened and directs stewards to sections 2.3.1 and 2.3.2 for a full explanation of what materials should not be reported to the PPP programs.
1.10	How do I determine if my business or organization is responsible as the brand owner, franchisor or first importer?	Two examples have been added to the table in section 1.10 to provide stewards with additional guidance on how to determine if they are the responsible steward if they have affiliated companies.
1.11	What is a small business policy?	A row has been added to the table separating the weight-based threshold for small business exemptions from the single point of retail sales small business exemption.

1.0 Introduction

Canadian Stewardship Services Alliance (CSSA) prepared this guidebook to help organizations understand their potential legal obligations as stewards (sometimes referred to as producers) under the provincial packaging and paper product (PPP) materials recycling regulations in **British Columbia (BC), Saskatchewan (SK), Manitoba (MB)** and **Ontario (ON)**. Stewards should note that due to the slight variations in the description and definition of designated materials across provinces, for the purposes of harmonization, CSSA will use Packaging and Paper Product or PPP as an umbrella term to cover the designated materials across the four programs.

This guidebook was created to provide existing and prospective stewards of the four PPP stewardship programs supported by CSSA with a single resource which is harmonized among provinces to the greatest extent possible. It provides an outline of stewards' obligations across all four provincial programs serving as a single resource for packaging and paper product stewardship obligations in Canada (with the exception of Quebec). This guidebook will be updated as needed and registered stewards will be advised of updates to this guidebook.

Your organization may be a steward under applicable provincial regulations if, for example, you are a brand owner, first importer, restaurant, retailer (including on-line retailers), government entity, college, university, church, distributor or wholesaler that supplies packaging or paper product to residential consumers. You may also be a steward if your organization is a utility, an insurance company or bank, or other financial services company that supplies, for example, printed statements, pamphlets, or annual reports, or issues paper bills to residential (i.e., non-commercial) consumers in one or more of the provinces. Qualifying as a steward means your organization has a legal obligation under the recycling regulations to participate in a provincially approved plan designed to address the end-of-life management of the packaging and/or paper product your organization supplies.

Your obligations may include:

- Participating in provincial stewardship organizations in the provinces where you are deemed to be a steward.
- Filing reports with stewardship organizations. This will include reporting the types and quantities of packaging and/or paper product supplied to residential consumers.
- Paying fees based on the quantities of packaging and/or paper product reported to the stewardship organization(s) in which you participate.
- Retaining records related to your steward reports for review and verification.

The Guidebook for Stewards is organized in the following way:

Part One – Are you a steward?

Part One introduces Extended Producer Responsibility (EPR), describes the common elements of the packaging and paper product stewardship regulations, and will help you determine whether you are an obligated steward.

Part Two – How to prepare your steward report

Part Two provides information on the type of data stewards should collect and best practices in reporting.

Part Three – National material list

Part Three provides definitions of the materials that stewards must report in British Columbia, Saskatchewan, Manitoba and Ontario, along with examples and reporting tips. Individual material lists are provided for each program as well as a national material list that incorporates all designated materials in all four provinces.

1.1 What is product stewardship?

The terms “product stewardship” and “EPR” (Extended Producer Responsibility) are often used interchangeably. Both phrases try to capture the concept that businesses assume responsibility for the impact of their product and/or packaging on the environment after it is discarded by consumers regardless if whether it is managed in the waste, organics or recycling stream.

Provincial recycling regulations are designed to ensure businesses accept this responsibility. It typically means that financial responsibility for “end-of-life” management of these materials is transferred from taxpayers (who pay for residential waste management services) to the brand owners and first importers that directly or indirectly supply the designated materials to residential consumers.

Globally speaking, product stewardship and EPR are not new concepts. Jurisdictions around the world have been

implementing stewardship programs for many years, with some in place since 1995.

Currently, in Canada, BC, SK, MB, ON and QC have enabling legislation and provincial regulations that transfer responsibility for either fully or partially funding the management of packaging and paper products from local governments to the businesses that supply these materials to the residents of those provinces.

Please note that this guidebook covers steward obligations in BC, SK, MB and ON. For more information about your business’s potential obligations in Quebec, please visit <http://www.ecoentreprises.qc.ca/home>.

1.2 Why is product stewardship important?

When companies assume end-of-life financial responsibility for the management of their packaging and paper products, they are more inclined to reduce the amount of material they use and to choose materials their consumers can easily recycle. In fact, in response to consumer demand, many businesses are investing resources to improve the environmental profiles of their products and businesses.

In the larger context, businesses look at the environmental impact of their products across the entire life cycle. This includes everything from raw materials sourcing

practices, manufacturing methods, how product is transported to market, and how to prevent spoilage while in transit. The end-of-life disposal of the packaging, while an important element of environmental management and highly visible to the consumer, comprises just one component of the product life cycle and is one of many ways businesses are taking responsibility for the stewardship of their products from cradle to grave.

1.3 What is the legislative framework?

In Canada, there are over 80 provincial stewardship programs for products ranging from used oil, electronics and paint to pharmaceuticals, beverages and service packaging – and more are in the planning stages. Each province has developed a different policy framework for product stewardship. Some have evolved organically

while others have introduced a framework by design. Most have enabling legislation with material-specific regulations. The following table outlines the regulatory authority of each of the PPP stewardship programs supported by CSSA:

Regulatory Framework	British Columbia	Saskatchewan	Manitoba	Ontario
Legislation	<u>Environmental Management Act</u>	<u>The Environmental Management & Protection Act</u>	<u>The Waste Reduction & Prevention Act</u>	<u>Waste Diversion Transition Act</u> <u>Resource Recovery and Circular Economy Act*</u>
Regulation	<u>BC Recycling Regulation</u>	<u>The Household Packaging & Paper Stewardship Program Regulations</u>	<u>Packaging & Paper product Stewardship Regulation</u>	<u>Blue Box Waste Regulation</u> <u>Stewardship Ontario Regulation</u>
Stewardship Organization	<u>Recycle BC</u>	<u>Multi-Material Stewardship Western</u>	<u>Multi-Material Stewardship Manitoba</u>	<u>Stewardship Ontario</u>
Steward Obligation Share	100%	75%	80%	50%
Year of Program Implementation	2014	2016	2010	2004

*On November 30, 2016, the Ontario Government proclaimed the [Resource Recovery and Circular Economy Act, 2016 \(RRCEA\)](#) and the [Waste Diversion Transition Act, 2016 \(WDTA\)](#) which replaces the Waste Diversion Act (WDA). Under the WDTA, stewards will assume full producer responsibility for designated materials distributed to consumers in Ontario. As of this guidebook update in January 2019, timing and process for the transition to full producer responsibility has not yet been finalized.

1.4 What are the provincial stewardship organizations?

While the regulatory framework for each program might vary from province to province, one common element is the existence of industry-run stewardship organizations in each province. The stewardship organizations are not-for-profit agencies established in response to each province's regulatory framework. They represent steward interests and act on behalf of stewards in the development and implementation of the stewardship plans.

The PPP stewardship organizations currently supported by CSSA are:

- Recycle BC in BC;
- Multi-Material Stewardship Western (MMSW) in SK;
- Multi-Material Stewardship Manitoba (MMSM) in MB, and;
- Stewardship Ontario in ON.

1.5 What are the provincial stewardship plans?

In each province, the applicable regulation requires that stewards either:

- a) prepare and operate a stewardship plan for the management of their material; or
- b) join an approved stewardship plan.

Typically, in each province, the stewardship organizations prepare stewardship plans on behalf of their members and consult on their plans with stakeholders. After incorporating stakeholder feedback, plans are submitted to the Minister of Environment for approval. In order to be approved by the Minister, the plans must meet criteria set out in provincial regulation and published guidelines. This criteria may include any or all of the following:

- Definition of a steward
- Definition of designated materials
- Consultation conducted on the stewardship plan with stakeholders
- Guidelines for dispute resolution
- Consumer awareness programs
- How recovery/recycling targets will be achieved (in those provinces that have set targets)
- How collection and management of materials will be carried out
- The formula used to determine how municipalities

will be reimbursed for industry's portion of the cost of operating recycling programs for SK, MB and ON

- The formula used to calculate steward fees

Once the stewardship plan is approved, the stewardship organization operates on behalf of stewards to discharge their obligations under the regulation. If you need more information about the requirements of each province's stewardship plan, please visit links to the stewardship organizations provided in the table in Section 1.3: What is the legislative framework?

What is CSSA's role?

CSSA represents the recycling interests of Canadian businesses, creating convenient, clever, environmentally sustainable ways for consumers to dispose of the paper, packaging and products these businesses create—from newspapers to glass, metals to plastics.

CSSA is an industry-led and industry-funded organization working on behalf of organizations participating in Canadian packaging and paper product stewardship programs.

1.6 Determining if your organization or company is a steward

The following section provides information that will help you determine if you are obligated as a steward. A steward is an organization or company that is a resident, and a brand owner, first importer or franchisor that supplies designated PPP to consumers in a province where stewardship obligations have been regulated (unless the organization is exempted from these regulations). This includes franchisors who are obligated for all PPP generated by their franchisees in British Columbia, Saskatchewan, Manitoba and/or

Ontario regardless of whether the head office is located inside or outside of Canada, or in a particular province within Canada with franchisees in British Columbia, Saskatchewan, Manitoba and/or Ontario.

If your organization is not resident in any of these four provinces and you want more information on becoming a "Voluntary Steward", please see section 1.8 below.

A steward is a company or organization that can answer yes to all three of the following questions*:



Does your organization or company** have residency in a province where packaging and paper product stewardship obligations exist as outlined in section 1.7?

YES

+



Does your organization or company supply any designated packaging and paper product as outlined in section 1.9 into a province where you have residency and steward obligations exist?

YES

=

You are a steward

+



Is your organization or company responsible for supplying the designated packaging and paper product as the brand owner, franchisor*** or first importer as outlined in section 1.10 in the province where you have residency?

YES

*Unless you meet any of the exemption thresholds in British Columbia, Saskatchewan, Manitoba or Ontario. Please see Section 1.11 for further information.

**Including affiliates and franchisees.

***Franchisors with headquarters located inside or outside of the respective province are obligated for the PPP generated by their resident franchise systems.

1.7 How do I determine if my organization or company is resident in a province?

Each province has specific guidelines for determining residency, however, for stewardship purposes, typically an organization is considered resident in any province in which it is required to pay provincial income taxes.

The organization must also have a “permanent establishment” in one of the provinces where stewardship obligations have been regulated. Determining residency can be complex, and you may need to seek advice to confirm your standing in one of more of the provinces. However, we have provided some common examples

below to help guide you in determining your organization’s residency status.

If you have questions with respect to the determination of residency, you can also contact National Steward Services at 1-888-980-9549.

CSSA is pleased to assist companies in determining their residency status, however, it is ultimately a steward’s responsibility to understand their stewardship obligations in each province.

Residency

- » When an organization or company has any of the following (owned, rented, and/or leased) in a province with stewardship obligations then it **may** have a permanent establishment in that province:
 - Office (please see below for further clarification on what activities in an office constitute residency)
 - Workshop
 - Factory
 - Warehouse
 - Any type of fixed place of business such as a home office
- » If an organization or company has individuals (i.e., employees or agents who are acting on the organization or company’s request) who can contract (i.e., authorized to sign) on the organization’s or company’s behalf in a province with stewardship obligations then it has residency in that province.
- » When an organization or company owns land in a province with stewardship obligations then it has a permanent establishment.
- » When an insurance company is licensed/registered to do business in a province then it has a permanent establishment in that province.
- » When an organization or company conducts any physical activity in a province then it has a permanent establishment there. These activities include:
 - Manufacturing
 - Packing
 - Mining
 - Growing
 - Creating
 - Constructing anything in whole or in part
- » If an organization uses substantial machinery or equipment (owned, rented, and/or leased) in a province then it is deemed to have a permanent establishment in that province.
- » If a parent company has a permanent establishment in a province with stewardship obligations then it is obligated for all its subsidiaries, including those subsidiaries that do not have a permanent establishment, but supply PPP into that marketplace.
- » If a franchisor has its headquarters located outside of the province and has franchisees inside the province, the franchisor is deemed to have residency and is therefore obligated.

Below are examples of what **does not** constitute a permanent establishment and therefore constitutes 'non-residency'.

Non-residency

Assuming that the organization does not satisfy one of the other residency criteria:

- » An organization or company only has a Post Office box in the province where stewardship obligations exist.
- » An organization or company only does business through a commissioned agent (i.e., an individual who does not receive a salaried compensation from the company, other than commission).

The following scenarios are designed to help further illustrate the criteria for determining residency. As mentioned above, residency needs to be established separately in each province where stewardship regulations exist. An organization may be a steward in one province but not in another.

Examples of Residency Scenarios	Resident Company
<p>A company in the United States secures warehousing and distribution services from Company X located in a province where stewardship obligations apply. The US company ships merchandise from the US directly to Company X. Company X stores the merchandise in its warehouse— the merchandise continues to be owned by the US company, not Company X. Employees of Company X receive direction from the US company to fulfill the US company's customer orders, which are customers located in the same province as Company X's warehouse.</p>	<p>The US company <u>is not</u> obligated because it does not have residency in the province with stewardship obligations. Because company X is fulfilling orders on behalf of the US company, it is deemed to have residency in the province with stewardship obligations. By fulfilling these orders, company X takes possession of the goods. Therefore by having residency in a regulated province, and taking possession of these goods, company X is the first importer of the goods and is the obligated party.</p>
<p>An organization has employees who are resident in one or more of the regulated provinces. These employees receive commissions and salaries from the company and have general authority to contract on the company's behalf (i.e., execute contracts and thus obligate the company).</p>	<p>The organization is obligated because it has residency in the province through salaried employees who are resident in the province and possess the authority to execute contracts on behalf of the organization. This company has residency regardless of whether employees work at the company's office or at their home offices.</p> <p>If the employees were commission agents of the organization that alone would not satisfy the residency requirement and it would be the first importer of the merchandise who would be the obligated party.</p>
<p>A company that is a brand owner is not located in and does not conduct business in the province where stewardship regulations apply. They sell their products to a distributor in the province. The distributor takes legal possession or ownership of the merchandise and sells it to its customers in the province and elsewhere.</p>	<p>The distributor would be obligated for the company's brands in the province as the company/brand owner itself does not have a permanent establishment in the province where the distributor is located since it does not own, rent or lease the warehouse or conduct other activities that would make it resident in the province.</p>

Examples of Residency Scenarios	Resident Company
<p>An out-of-province brand owner leases space in a third-party warehouse located in a province with stewardship obligations. The brand owner has no affiliates or parent organizations in the province but hires the third party to fulfill the distribution of its product.</p>	<p>The brand owner would have residency in the province where it leases the warehouse and would therefore be an obligated steward in the province.</p>
<p>Apparel X Ltd. is a clothing company located in the United States for Brand X Apparel.</p> <p>Apparel Y Ltd. is an Ontario clothing retailer and Ontario resident brand owner for Brand X Apparel. Apparel X Ltd. is the parent company for Apparel Y Ltd.</p> <p>Brand X merchandise is supplied to Ontario consumers through two channels:</p> <ol style="list-style-type: none"> 1. Ontario consumers shop in Apparel Y's Ontario stores for Brand X; and 2. Ontario consumers purchase Brand X through Apparel X's US-based website. These e-commerce orders are shipped from the Apparel X Ltd in the US to the Ontario consumer's residence. <p>Who is responsible to report the e-commerce sales in Ontario for Brand X supplied by Apparel X Ltd. in the US?</p>	<p>As the Ontario resident brand owner for Brand X, Apparel Y Ltd. is responsible for all Brand X PPP supplied to Ontario consumers, including:</p> <ul style="list-style-type: none"> • all PPP from Brand X sold in its Ontario stores; and • all e-commerce sales shipped to Ontario customers by Apparel X Ltd. from the United States.
<p>A Canadian wholesaler located in BC ships to various Manitoba retailers. The wholesaler has a resident parent company located in Manitoba. Once the merchandise is shipped it is distributed to consumers through the resident Manitoba retailers.</p>	<p>If a parent company has a permanent establishment in a province with stewardship obligations then it is obligated for all its subsidiaries, including those subsidiaries that do not have a permanent establishment, but supply packaging and printed paper into that marketplace. In this scenario, the Manitoba parent company of the BC based wholesaler would be obligated for the PPP supplied to Manitoba retailers by the BC wholesaler.</p>

1.8 What is a voluntary steward?

A voluntary steward is a non-resident brand owner who supplies PPP into a regulated jurisdiction (BC, SK, MB, ON) who has elected to assume responsibility for reporting and payment of stewardship fees for their designated PPP materials. An organization can become a voluntary steward if it is:

- Not resident in a provincial jurisdiction for which it is applying for voluntary steward status
- Resident in Canada
- Supplies the equivalent or more than the de minimis tonnage threshold for each program (i.e. 15 tonnes in Ontario, one tonne in British Columbia, Saskatchewan, and Manitoba)
- Is willing to execute a Voluntary Steward Agreement
- Is willing to sign a Membership Agreement in the applicable provinces
- Agrees to provide a list of all its brand names as a schedule to the Voluntary Steward Agreement
- Agrees to provide a list of names of all its first importer customers in each applicable province for which it is assuming responsibility as a schedule to the Voluntary Steward Agreement (voluntary stewards are not allowed to volunteer for some customers and not others)
- Able to satisfy all of the above and complete and return Membership Agreement(s) by the published voluntary steward registration deadline in order to become a voluntary steward for that reporting year. (Thereafter, membership will be rolled over annually unless the steward completes an exit procedure.)

For further information on the Voluntary Steward Policy and Voluntary Steward Agreements, please see the [Voluntary Steward Policy](#) on the CSSA website.

1.8.1 I would like to sign up as a voluntary steward; how do I join a stewardship organization?

For all programs, you will need to sign a Voluntary Steward Agreement (VSA) and for Recycle BC and MMSW you will also need to sign a Membership Agreement.

Stewards that wish to register as voluntary stewards and start reporting are asked to submit a complete Voluntary Steward Agreement for each respective program by December 1st of the current year in order to be eligible to report in the subsequent reporting cycle. For example new voluntary stewards who want to report in the 2020 reporting cycle are asked to submit their VSA to CSSA by Dec 1st, 2019.

Stewards seeking to terminate their Voluntary Steward Agreement are required to provide 12 months' written notice and must notify CSSA by December 1st of the calendar year.

[Recycle BC](#)

[Multi-Material Stewardship Western](#)

[Multi Material Stewardship Manitoba](#)

[Stewardship Ontario](#)

1.9 What is packaging and paper product?

The governments of British Columbia, Saskatchewan, Manitoba and Ontario have all passed legislation followed by regulations which include definitions of packaging and paper product. Further to these acts and regulations, program plans were presented for approval to provincial Ministries of Environments (MOEs). These program plans provide definitions of packaging and paper product that Recycle BC, MMSW, MMSM, and Stewardship Ontario use to operate their respective recycling programs and that stewards will need to understand in order to report to these programs accurately.

The following table presents PPP definitions for Recycle BC, MMSW, MMSM and Stewardship Ontario which appear in their respective Rules, stewardship plans or in the BC Recycling Regulation. Please note that Part Three of this guidebook provides a complete list of all the material reporting categories for each program.

Recognizing that there are slight differences in the definitions amongst provinces, for the purposes of harmonization across programs, sections 1.9.1 and 1.9.3 below provide the definitions of designated materials which are used across all provinces.

	Packaging Definition for purposes of producer obligation and reporting under the PPP stewardship programs includes:	Paper Product Definition for purposes of producer obligation and reporting under the PPP stewardship programs includes:
Recycle BC	<p>Primary packaging, i.e., packaging that contains the product at the point of sale to the residential consumer;</p> <p>Grouped packaging or secondary packaging that goes to the household;</p> <p>Transportation, distribution or tertiary packaging that goes to the household;</p> <p>Service packaging designed and intended to be filled at the point of sale and “disposable” items sold, filled or designed and intended to be filled at the point of sale;</p> <p>Packaging components and ancillary elements integrated into packaging, including ancillary elements directly hung or attached to a product and which perform a packaging function unless they are an integral part of the product and all elements are intended to be consumed or disposed of together.</p> <p>This definition has been condensed. For full definition of included packaging materials please refer to the Recycle BC Program Plan.</p>	<p>Paper of any description including flyers, brochures, booklets, catalogues, telephone directories, newspapers, magazines, paper fibre and paper used for copying, writing or any other general use.</p> <p>Paper does not include paper products that by virtue of their anticipated use could become unsafe or unsanitary to recycle or any type of bound books such as text books, reference books or literary books.</p> <p>This definition has been condensed. For full definition of designated paper materials please refer to the BC Recycling Regulation.</p>

	Packaging Definition for purposes of producer obligation and reporting under the PPP stewardship programs includes:	Paper Product Definition for purposes of producer obligation and reporting under the PPP stewardship programs includes:
MMSW	<p>Primary packaging, i.e., packaging that contains the product at the point of sale to the residential consumer;</p> <p>Grouped packaging or secondary packaging that goes to the household;</p> <p>Transportation, distribution or tertiary packaging that goes to the household;</p> <p>Service packaging designed and intended to be filled at the point of sale and “disposable” items sold, filled or designed and intended to be filled at the point of sale;</p> <p>Packaging components and ancillary elements integrated into packaging, including ancillary elements directly hung or attached to a product and which perform a packaging function unless they are an integral part of the product and all elements are intended to be consumed or disposed of together.</p> <p>This definition has been condensed. For the full definition of included packaging materials please refer to the MMSW Program Plan.</p>	<p>Paper of any description including flyers, brochures, booklets, catalogues, telephone directories, newspapers, magazines, paper fibre and paper used for copying, writing or any other general use.</p> <p>Excluded are paper products that, by virtue of their anticipated use, could become unsafe or unsanitary to recycle or any type of bound book not mentioned in clause.</p> <p>Paper comprises any type of cellulosic fibre source including but not limited to wood, wheat, rice, cotton, bananas, eucalyptus, bamboo, hemp, and sugar cane (bagasse) fibre sources.</p> <p>This definition has been condensed. For the full definition of included paper please see the MMSW Program Plan.</p>
MMSM	<p>Designated materials for the MMSM program include:</p> <p>“Packaging”, which means materials that are used for the containment, protection, handling, delivery or presentation of goods supplied to consumers, and includes, but is not limited to, service packaging and all packaging components and ancillary elements integrated into the Packaging. “Service packaging” means packaging which may or may not bear a brand that is supplied at the point of sale by the retail, food-service or other service providers to facilitate the delivery of goods, and includes all bags, boxes, and other items for the containment of goods at point of sale.</p> <p>“Supplied”, means sold, leased, donated, disposed of, used, transferred the possession of or title of, or otherwise made available to a consumer in Manitoba or distributed for use by a consumer in Manitoba.</p> <p>“Consumer”, means an individual (other than a Person in the Industrial, Commercial, or Institutional (IC&I) sector) to whom Designated Blue Box Waste is Supplied.</p> <p>For more information on designated packaging for the MMSM program, please refer to the MMSM Rules or the MMSM Program Plan.</p>	<p>Designated printed paper for the MMSM program includes:</p> <ul style="list-style-type: none"> • newspapers, including those paid through subscription, provided through free distribution and those purchased through retail channels; • daily, weekly, monthly and quarterly glossy magazines including those paid through subscription, provided through free distribution and those purchased through retail channels; • directories, including those paid through subscription, provided through free distribution and those purchased through retail channels; • lottery tickets and lottery information; • warranty information, assembly instructions, product use instructions and health information, product registration cards and promotional information that is found inside purchased products; • envelopes, statements and information inserts from banks, credit companies, utilities, service providers, etc.; • information, forms and promotional materials distributed by municipal, regional, provincial and federal governments; • promotional calendars, posters that are distributed to consumers free of charge; • unsolicited promotional information, coupons, handbills and flyers; and • transportation and transit schedules. <p>Printed paper does not include bound reference books, bound literary books, or bound textbooks.</p> <p>Please see the MMSM Rules or Program Plan for more information on designated printed paper.</p>

	Packaging Definition for purposes of producer obligation and reporting under the PPP stewardship programs includes:	Paper Product Definition for purposes of producer obligation and reporting under the PPP stewardship programs includes:
Stewardship Ontario	<p>“Packaging”, refers to materials that are used for the containment, protection, handling, delivery or presentation of goods supplied to consumers, and includes, but is not limited to, service packaging and all packaging components and ancillary elements integrated into the Packaging.</p> <p>“Service Packaging”, refers to packaging which may or may not bear a brand that is supplied at the point of sale by the retail, food-service or other service providers to facilitate the delivery of goods, and includes all bags, boxes, and other items for the containment of goods at point of sale.</p> <p>“Supplied”, means sold, leased, donated, disposed of, used, transferred the possession of or title of, or otherwise made available to a consumer in Ontario or distributed for use by a consumer in Ontario. Supply and supplies have similar meanings.</p> <p>“Consumer”, means an individual (other than a person in the Industrial, Commercial, or Institutional (IC&I) sector) to whom Designated Blue Box Waste is supplied. Please refer to the Stewardship Ontario Program Plan or the Rules for more information on designated materials for the Stewardship Ontario program.</p>	<p>“Printed Paper” means any material that is not Packaging, but is printed with text or graphics as a medium for communicating information, Supplied to Consumers, and includes, but is not limited to:</p> <ul style="list-style-type: none"> • newspapers, including those paid through subscription, provided through free distribution and those purchased through retail channels; • daily, weekly, monthly and quarterly glossy magazines, comic books, puzzle books including those paid through subscription, provided through free distribution and those purchased through retail channels; • directories, including those paid through subscription, provided through free distribution and those purchased through retail channels; • lottery tickets and lottery information; • warranty information, assembly instructions, product use instructions and health information, product registration cards and promotional information that is found inside purchased products; • envelopes, statements and information inserts from banks, credit companies, utilities, service providers, etc.; • information, forms and promotional materials distributed by municipal, regional, provincial and federal governments; • promotional calendars, posters that are distributed to consumers free of charge; • unsolicited promotional information, coupons, handbills and flyers; and • transportation and transit schedules. Printed Paper does not include bound reference books, bound literary books, or bound textbooks. <p>Please refer to the Stewardship Ontario Program Plan or the Rules for more information on designated materials for the Stewardship Ontario program.</p>

1.9.1 What is packaging?

Since there are slight differences in the definitions of packaging across the programs, in order to harmonize across provinces, designated packaging will hereafter be defined as:

Packaging means materials that are used for the containment, protection, handling, delivery or presentation of goods which are supplied to residential consumers (as opposed to industrial, commercial, or institutional consumers). Packaging includes, but is not limited to, service packaging and all packaging components and ancillary elements integrated into the packaging.

This would include:

- » A material or substance (such as, but not exclusively, glass, metal, paper, boxboard, cardboard, textile, paper fibre, plastic, or any combination of those materials) that is used to protect, contain, or transport a product to a residential consumer; and
- » Secondary packaging that goes to the household such as the plastic wrap around a case of water bottles, or the plastic wrap around multiple boxes of tissue.
- » Please note, stewards are required to report all packaging that meets this definition regardless of whether it is managed in the residential waste, organics or recycling stream.

Examples of Packaging			
✓	Cardboard boxes	✓	Mustard bottles
✓	Shampoo and conditioner bottles	✓	Soup cans
✓	Cosmetic cases such as hand cream and foundation	✓	Cereal boxes
✓	Aerosol containers	✓	Candy wrappers
✓	Pet food bags	✓	Plastic film wrap
✓	Pickle jars	✓	Packing peanuts

All PPP stewardship programs also cover service packaging which includes, but is not limited to the following:

Examples of Service Packaging			
✓	Food wraps provided by bakeries and delis	✓	Envelopes for developed photographs
✓	Flower boxes and wraps	✓	Gift wrapping or tissue added to a product by a retailer
✓	Disposable plates and cups provided to residential consumer at point of sale to facilitate the delivery of food and beverages	✓	Bags filled at the shelves with bulk goods, produce and baked goods
✓	Take-out and home delivery food service packaging such as pizza boxes, cups bags, cartons, wraps and trays	✓	Paper or plastic carry-out bags provided at checkout and provided by retailers
✓	Non-branded packaging purchased from a wholesaler distributed to consumers as service packaging containing your product such as paper bags or boxes for bakery items.	✓	Plastic wrap, paper, corrugate or boxboard packaging used to transport mail order items directly to a consumer's home.

1.9.2 Materials that should not be included in your report

Stewards may supply material that should not be included in their steward report. Please refer to section 2.3.1 of the Guidebook for a full explanation of which materials should not be reported.

1.9.2.1 Clarification of materials covered under separate regulation

When a container or package is covered under a separate regulation it should not be reported as part of your annual steward report. Because the regulations covering other container categories vary from province to province, the tables below have been created to outline other regulated programs and some information on the containers which are covered by separate regulation and should not be included in your PPP report.

Packaging for product categories covered by separate regulation

Container	BC	SK	MB	ON
Non-Alcoholic Beverage Containers	<p>Do not report ready-to-serve drinks that are on deposit. (See Encorp Pacific link below for more detail on beverages included in the BC beverage deposit program).</p> <p>BC Recycling Regulation 449/2004 – Schedule 1 Beverage Container Product Category</p> <p>Coordinating Organization: Encorp Pacific</p> <p>The following beverages are NOT on deposit and should be Included in your report:</p> <ul style="list-style-type: none"> • Milk and flavoured milk (where milk appears as one of the first three ingredients on the ingredient list). • Milk substitutes such as rice milk, soya milk or any other milk replacements that have grains, nuts or vegetables • Infant formulas • Meal replacements • Dietary supplements 	<p>Do not report ready-to-serve non-alcoholic beverage containers that are on deposit. (Please see SARCAN link below for more detail on beverages included in the SK beverage deposit program).</p> <p>Please Note: Most ready-to-drink beverages (exceptions below) are on deposit in SK including:</p> <ul style="list-style-type: none"> • All ready-drink beverages • Non-dairy milk replacement beverages such as almond milk, soy milk and coconut milk • Milk, flavoured milk, buttermilk, cream, fluid coffee cream, lactose-free milk, drinkable yogurts <p>Do not report these beverage containers to MMSW.</p> <p>Environmental Management and Protection Act – Division 1 Beverage Container Program</p> <p>Coordinating Organization(s): SARCAN</p> <p>The following beverages are NOT on deposit and should be included in your steward report:</p> <ul style="list-style-type: none"> • Infant formula • Ready-to-drink nutritional supplements and meal replacement beverages • Any ready-to-drink, non-alcoholic beverages in multi-laminated foil pouches 	<p>CBCRA members must report all non-alcoholic beverage containers in the CBCRA portion of the WeRecycle portal.</p> <p>Non-CBCRA members report non-alcoholic beverage containers to MMSM.</p> <p>For questions on how to report non-alcoholic beverage containers in the CBCRA portion of the WeRecycle Portal, please contact CBCRA at 1-855-644-7400 or by email at customerservice@cbcra-acrcb.org.</p>	<p>Report all non-alcoholic beverage containers.</p>
Reporting Tips	<ul style="list-style-type: none"> • Secondary packaging such as film plastic wrap, corrugated cardboard or boxboard associated with these containers should be reported to the applicable PPP program as only the containers, closures and labels are part of the deposit programs. • Any caps, rings and labels from beverage containers not on deposit should be reported under the appropriate non-beverage categories when not using the Component Threshold Rule. • In SK, packaging from all ready-to-serve non-alcoholic beverages in multi-laminated foil pouches should be reported to MMSW as these containers are not designated under the deposit program. • The deposit programs in BC and SK do not cover containers from beverage concentrates that require the consumer to mix with water prior to consumption. These containers should be reported to the applicable PPP program in each province. 			

Container	BC	SK	MB	ON
Beverage Alcohol Containers	<p>Do not report beverage alcohol containers</p> <p>BC Recycling Regulation 449/2004 – Schedule 1 Beverage Container Product Category</p> <p>Coordinating Organization(s): Encorp Pacific Brewers Distributor Ltd (BDL)</p>	<p>Do not report beverage alcohol containers</p> <p>Environmental Management and Protection Act – Division 1 Beverage Container Program</p> <p>Coordinating Organization(s): Sarcam</p>	<p>Report beverage alcohol containers with the exception of beer containers which are on deposit</p>	<p>Coordinating Organization(s): ODRP The Beer Store</p>

The following is an outline of how to report the secondary packaging associated with beer and cider containers since this material is treated differently in different provinces.

	BC	SK	MB	ON
BDL* Members	<p>Secondary packaging for beer and cider containers is not designated under the Recycle BC program. BDL members should not report this material.</p>	<p>Secondary Packaging for beer and cider containers is designated for all stewards of beer and cider containers.</p>	<p>Secondary packaging associated with beer and cider containers for which a refundable deposit is payable when the goods are supplied at retail should not be reported to MMSM,</p>	<p>Secondary packaging for beer and cider containers is not designated under the PPP program and BDL members should not report this material.</p>
Non-BDL Members	<p>Secondary packaging for beer and cider containers is designated and must be reported to Recycle BC for non-BDL members.</p>			<p>Secondary packaging for beer and cider containers is designated and must be reported to Stewardship Ontario for non-BDL members.</p>
Reporting Tips:	<p>Report the secondary packaging for wine and spirits such as film plastic wrap, corrugated cardboard or boxboard associated with these containers to the applicable PPP program if the secondary packaging is not part of the deposit program. Service packaging supplied to consumers at the point of sale for all beverage alcohol containers must also be reported.</p> <p>For beverage alcohol containers that are not on deposit, report caps, rings and labels from beverage containers under the appropriate non-beverage material categories when not using the Component Threshold Rule.</p>			

*Brewers Distributor Limited

Container	BC	SK	MB	ON
Paint and Coatings Containers	<p>Do not report containers from paint and coatings defined as:</p> <p>a) latex, oil and solvent-based architectural coatings, including paints and stains for commercial and household use, whether tinted or untinted, including empty containers; and</p> <p>b) paints and stains, whether coloured or clear, sold in aerosol containers, including empty aerosol containers, but not including unpressurized coatings formulated for industrial, automotive or marine anti-fouling applications.</p> <p>BC Recycling Regulation 449/2004 – Schedule 2 –Residual Product Categories – Paint Product Category</p> <p>Coordinating Organization(s): Product Care</p>	<p>Do not report containers from paint and coatings defined as:</p> <p>a) any latex, oil or solvent-based coating;</p> <p>b) any stain, varnish, lacquer or other wood or masonry treatment product; and</p> <p>c) any type of paint sold in a pressurized aerosol container; but does not include:</p> <ul style="list-style-type: none"> • paint manufactured for automotive or marine use; • non-latex concrete sealant; or • bottled paint for hobby, artistic or cosmetic use • “waste paint” means paint that the consumer no longer wants, and includes the original container in which the paint was purchased. <p>The Waste Paint Management Regulations</p> <p>Coordinating Organization(s): Product Care</p>	<p>Do not report containers from paint and coatings defined as:</p> <p>a) Latex, oil and solvent based architectural coatings, whether tinted or untinted, including paints and stains for commercial and homeowner use, but not including unpressurized coatings supplied in containers with a capacity of more than 30 L;</p> <p>b) Paints and stains sold in pressurized aerosol containers.</p> <p>Waste Prevention and Protection Act, Household Hazardous Material and Prescribed Material Stewardship Regulation</p> <p>Coordinating Organization(s): Product Care</p>	<p>Report all containers from paint and coatings products.</p>
Reporting Tips	<ul style="list-style-type: none"> • Only containers from paint and coatings not covered by the Paint Program in BC, MB, and SK are to be reported to the PPP program. Examples include: <ul style="list-style-type: none"> • Automotive paint in BC, SK, and MB • Marine (anti-fouling) paint in BC, SK and MB • Arts and crafts paint in BC, SK and MB • In Ontario, all containers for any paint and coating should be reported to Stewardship Ontario. 			

Container	BC	SK	MB	ON
Fertilizer Containers	Report all containers from fertilizer products	Report all containers from fertilizer products	Report all containers from fertilizer products	Report all containers from fertilizer products
Reporting Tips	<ul style="list-style-type: none"> In BC, SK and MB there are no stewardship programs for fertilizers and therefore all fertilizer containers are to be reported to the applicable PPP programs In Ontario, both containers from fertilizer materials <u>designated</u> under the MHSW Program and those that are <u>not designated</u> under the MHSW Program are to be reported to the PPP program. 			
Container	BC	SK	MB	ON
Lubricating Oil Containers	<p>Do not report containers from lubricating oil defined as:</p> <ul style="list-style-type: none"> petroleum-derived or synthetic; <ul style="list-style-type: none"> crankcase, engine and gear oils; and hydraulic, transmission and heat transfer fluids; and fluids used for lubricating purposes in machinery or equipment. <p>The empty oil container product category consists of empty containers with a capacity of 30 litres or less, manufactured and used for any product in the lubricating oil product category.</p> <p>BC Recycling Regulation 449/2004 – Schedule 2 – Residual Product Categories – Lubricating Oil Product Category</p> <p>Coordinating Organization(s): <u>BCUOMA</u></p>	<p>Do not report containers from lubricating oil defined as:</p> <p>“oil” means any petroleum or synthetic oil that is recoverable for other uses and that is used for the purposes of insulation, lubrication, hydraulics or heat transfer and includes vegetable oil used for lubricating purposes.</p> <p>Used Petroleum and Antifreeze Products Collection Regulations</p> <p>Coordinating Organization(s): <u>SARRC</u></p>	<p>Do not report containers from lubricating oil defined as:</p> <p>“oil” means any petroleum or synthetic crankcase oil, engine oil, hydraulic fluid, transmission fluid, gear oil, heat transfer fluid, or other fluid capable of use for lubricating purposes in machinery or equipment.</p> <p>Used Oil, Oil Filters and Containers Stewardship Regulation 86/97</p> <p>Coordinating Organization(s): <u>MARRC</u></p>	<p>Do not report containers from lubricating oil defined as:</p> <p>“lubricating oil” which means petroleum-derived or synthetic crankcase oil, engine oil, hydraulic fluid, transmission fluid, gear oil, heat transfer fluid, or other oil or fluid used for lubricating machinery or equipment.</p> <p>2015 MHSW Rules for Stewards</p> <p>Coordinating Organization(s): <u>Stewardship Ontario Automotive Materials Stewardship</u></p>
Reporting Tips	<ul style="list-style-type: none"> Report all oil containers that do not meet the definition of oil containers in the oil container programs above to the applicable PPP program. 			

Container	BC	SK	MB	ON
Engine Antifreeze Containers	<p>Do not report antifreeze product category which consists of automotive antifreeze and includes empty containers for this antifreeze.</p> <p>BC Recycling Regulation 449/2004 – Schedule 2 –Residual Product Categories –Antifreeze Product Category</p> <p>Coordinating Organization(s): BCUOMA</p>	<p>Do not report containers from engine antifreeze defined as: “antifreeze” meaning ethylene or propylene glycol used as an engine coolant but does not include antifreeze used for plumbing, windshield washers, lock de-icing, fuel line or aircraft de-icing; “container” means a container with a capacity of 50 litres or less that is manufactured for the purpose of holding oil, diesel exhaust fluid or antifreeze.</p> <p>Used Petroleum and Antifreeze Products Collection Regulations</p> <p>Coordinating Organization(s): SARRC</p>	<p>Do not report containers from engine antifreeze defined as automotive antifreeze.</p> <p>Waste Prevention and Protection Act, Household Hazardous Material and Prescribed Material Stewardship Regulation</p> <p>Coordinating Organization(s): MARRC</p>	<p>Report all containers from engine antifreeze products.</p> <p>2015 MHSW Rules for Stewards</p> <p>Coordinating Organization(s): Stewardship Ontario Automotive Materials Stewardship</p>
Reporting Tips	<ul style="list-style-type: none"> In Ontario, both containers from engine antifreeze designated under the MHSW Program and those that are not designated under the MHSW Program must be reported to the PPP program 			

Container	BC	SK	MB	ON
Diesel Exhaust Fluid Containers	Report all containers from diesel exhaust fluid products.	Do not report containers from Diesel Exhaust Fluid defined as: an aqueous urea solution consisting of urea and de-ionized water the purpose of which is to lower diesel engine exhaust emissions –“container” means a container with a capacity of 50 litres or less that is manufactured for the purpose of holding oil, diesel exhaust fluid or antifreeze. <i>Used Petroleum and Antifreeze Products Collection Regulations</i> Coordinating Organization(s): SARRC	Report all containers from diesel exhaust fluid products.	Report all containers from diesel exhaust fluid products.
Reporting Tips	<ul style="list-style-type: none"> • Report diesel exhaust fluid container packaging to Recycle BC, MMSM and Stewardship Ontario. • Do not report diesel exhaust fluid container packaging to MMSW 			

1.9.3 What is paper product?

All provinces include the paper product category (this category is called 'paper' in SK) as part of the designated materials in their PPP stewardship programs. As outlined in the table in 1.9.1, this category has slightly different definitions from province to province as follows:

- In BC, 'paper product' means paper of any description including flyers, brochures, booklets, catalogues, telephone directories, newspapers, magazines, paper fibre and paper used for copying, writing or any other general use. Excluded from this definition is paper that by virtue of its anticipated use could become unsafe or unsanitary to recycle as well as bound literary and reference books.
- In SK, 'paper' means paper of any description such as flyers, brochures, booklets, catalogues, telephone directories, magazines, paper fibre and paper used for copying, writing or any other general use. Excluded from this definition are paper products that, by virtue of their anticipated use, could become unsafe or unsanitary to recycle.
- In MB, 'printed paper' includes newsprint, magazines and catalogues, directories and other printed materials. This does not include paper sold as product (such as purchased calendars, envelopes, greeting cards, paper used for copying, writing or other general use).
- In ON, 'printed paper' is not defined in the regulation but, as outlined in the Blue Box Program Plan, all printed paper is designated as Blue Box waste. In ON

the program does not include paper sold as product (such as purchased calendars, envelopes, greeting cards, paper used for copying, writing paper, computer paper, or other general use).

Recognizing the slight variations in the definitions of this category across provinces, for the purposes of harmonization, this category will hereafter be referred to as paper product and will include all paper regardless of its cellulosic fibre source including but not limited to: wood, wheat, rice, cotton, bananas, eucalyptus, bamboo, hemp and sugar cane (bagasse) fibre sources.

This category includes (but is not limited to) the following types of paper products: newspapers, brochures, receipts, catalogues, flyers, customer statements, magazines and telephone directories.

Bound reference books, bound literary books, bound textbooks are **excluded** from all programs. Also excluded from all programs is paper which may be unsafe or unsanitary to recycle such as paper towel or toilet paper (the paper towel and toilet paper roll is however an designated material and must be reported).

The following table illustrates what is included in the paper product category in each provincial program and will be updated as new stewardship programs are introduced in other provinces.

Product Category	BC	SK	MB	ON
Newspapers, magazines, catalogues	✓	✓ *	✓	✓
Textbooks	✗	✗	✗	✗
Paper towel or toilet paper sold as product	✗	✗	✗	✗
Purchased greeting cards	✓	✓	✗	✗
Paper used for copying, writing or any other general use	✓	✓	✗	✗
Purchased calendars	✓	✓	✗	✗
Free promotional calendars	✓	✓	✓	✓
Note books and daily planners	✓	✓	✗	✗
Other printed paper	✓	✓	✓	✓

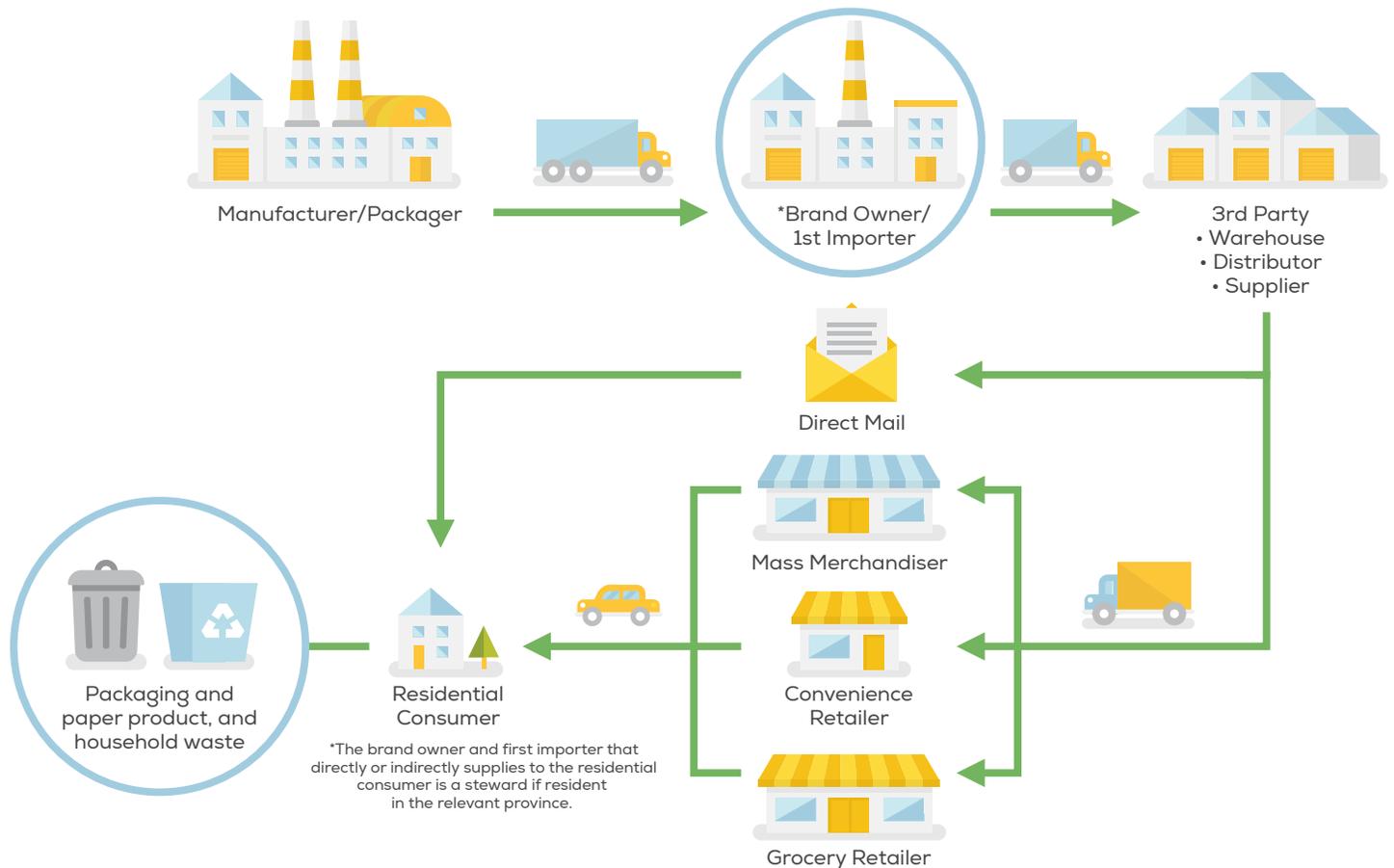
* Newspapers that have a gross revenue of less than \$2 million, or generate less than one tonne of paper, are permanently exempted from the program in Saskatchewan.

1.9.4 What does “supplied to the residential consumer” mean?

Supplied to the residential consumer means that the paper product, or the product associated with the packaging material, was directly or indirectly (through a retail chain or distributor) sold, leased, donated or otherwise made available or distributed for use (for free or otherwise) to a residential consumer where the residential consumer is the end-user.

Packaging and paper product is directly or indirectly supplied to residential consumers through a variety of channels such as:

- » Grocery retailers
- » General/mass merchandise retailers
- » Drug and pharmacy retailers
- » Convenience and gas station retailers
- » Club, wholesale, cash-and-carry
- » Direct delivery of products sold via the Internet, mail-order catalogue or telephone
- » On-premise factory stores for public or employees
- » Direct home sales including products that move through cooperative arrangements
- » Sales by independent sales contractors
- » Service utility companies (gas, electric, insurance, banks, telephone, etc.)
- » Newspapers and subscriptions
- » Unsolicited materials delivered/distributed directly to households



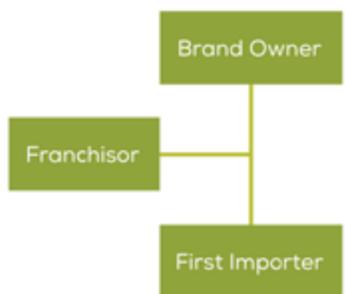
1.10 How do I determine if my business or organization is responsible as the brand owner, franchisor or first importer?

To determine if your business or organization is responsible for packaging and/or paper product (PPP) supplied to residential consumers in British Columbia, Saskatchewan, Manitoba, or Ontario, you will need to determine if it is the responsible brand owner, franchisor, or first importer of PPP in the province.

The brand owner, if resident in the province, is responsible for the PPP associated with its brands of products supplied either directly or indirectly to residential consumers.

If the brand owner is not resident in the province, the first importer is the responsible party.

A franchisor is an organization that is the registrant or licensee of a trademark, or owns or is a licensee of intellectual property rights of a trademark. A franchisor is responsible to report and pay fees for all material supplied by its franchise systems to consumers in those provinces.



1.10.1 What is a brand owner?

A brand owner is an organization or company that is the registrant of a trademark. If the brand/trademark is unregistered, then the organization or company that owns the intellectual property rights to the brand/trademark is the "brand owner". If a brand owner is resident in the province, then it is the steward of the PPP associated with its brands supplied to residential consumers in the province (whether or not the products are supplied by a licensee of the brand owner or a distributor or retailer, or supplied directly by the brand owner to the residential consumer). Non-resident brand owners may be allowed to become voluntary stewards but are not obligated as stewards.

If a brand owner is not resident but the licensee of the brand owner is resident in the province, the licensee of the brand becomes the steward of PPP associated with the brand. If there is a licensee and a sub-licensee of the brand and both are resident in the province, then the party more closely connected to the production or packaging of the PPP associated with the product will be the steward of the brand in that province.

In some cases, the non-resident brand owner is the steward but has little or no direct involvement with the product carrying its brand name (because the brand owner is not required to be the supplier of the product). In these cases, the licensee of the brand may act as the steward by signing a voluntary steward agreement.

1.10.2 Franchisors Obligated for Franchise System

A franchisor is the steward for PPP supplied by its franchisees. This applies to franchisors with headquarters located inside or outside of the respective province and applies to franchise locations corporately owned or independently owned by franchisees. Franchisors are responsible for reporting and paying fees for the PPP supplied by their franchise systems to consumers in BC, SK, MB and/or ON.

1.10.3 What is a first importer?

A first importer is a company that is the first to take possession or control of products entering a province from outside of the province. The first importer of a brand becomes the obligated steward of PPP associated with imported goods if the brand owner is not resident in the province and there is no voluntary steward for the brand (as outlined in Section 1.8) in the province.

The following table provides examples of the legally obligated steward in different scenarios.

Examples	Responsible Party
<p>Registered brand</p> <p>Company A is resident in British Columbia and holds the registered trademark/brand.</p>	<p>Company A as the resident brand owner in BC.</p>
<p>Unregistered brand</p> <p>Company A in Ontario holds the intellectual property rights to an unregistered brand.</p>	<p>Company A as the brand owner in ON.</p>
<p>More than one brand on package or printed material</p> <p>Company A and Company B, both resident in Manitoba, have one product they jointly supply where the packaging and printed material displays both of their brands. Company A is more involved with the packaging and printed material than Company B.</p>	<p>Company A as the brand owner in MB.</p>
<p>No identifiable brand on package or printed material</p> <p>Company A in Saskatchewan is the first to take control of the imported product where the packaging bears no identifiable brand.</p>	<p>Company A as the first importer.</p>
<p>Resident has Licensing Agreement with non-resident brand owner</p> <p>Company A is <u>not</u> resident in Ontario and holds the intellectual property rights to the brand; Company B <u>is</u> resident in Ontario and is licensee of Company A's brand(s).</p>	<p>Company B as the resident brand owner in ON.</p>
<p>Resident has Licensing Agreement with resident brand owner</p> <p>Company A is resident in Saskatchewan and holds the intellectual property rights to the brand; Company B also is resident in Saskatchewan and is licensee of Company A's brand.</p>	<p>Company A as the SK resident brand owner for all branded PPP it and its licensees supply in SK.</p>
<p>First importer</p> <p>Company A imports products into Manitoba and is the first to take control of the imported products. The brand owner is not a resident of Manitoba.</p>	<p>Company A as the resident first importer.</p>
<p>Affiliated companies</p> <p>Company A owns Company B and Company C. Company B and C are affiliated with each other and owned by Company A.</p> <p>Company A is resident in Ontario and supplies PPP to retailers who in turn supply these materials to consumers in British Columbia, Saskatchewan and Ontario.</p> <p>Subsidiary B is resident in British Columbia. Subsidiary C is resident in Saskatchewan</p>	<p>As affiliated companies, Company A, B, or C must file a single report for itself and its affiliates for all PPP supplied to residential consumers in BC, SK and Ontario by the corporate group.</p>
<p>Affiliated companies outside of Canada</p> <p>Company X, resident in the USA, is the parent to Company Y resident in Manitoba and Company Z resident in Ontario.</p> <p>Both Company Y and Z supply PPP into Manitoba and Ontario.</p>	<p>Company Y and Z are considered affiliates as they are owned by the same entity. Therefore, both Y and Z must report under a single account for all PPP supplied into both MB and ON.</p> <p>If Company X starts to supply directly to residential consumers where stewardship obligations exist, they will be considered obligated via their subsidiaries or affiliates. Company X must report in all obligated provinces where PPP is supplied.</p>

Examples	Responsible Party
<p>Franchisor and franchisees</p> <p>Company A is a franchisor with residency in British Columbia with franchisees located in British Columbia.</p>	<p>Company A as the franchisor is responsible for the entire BC franchise system.</p>
<p>Franchisor and franchisees</p> <p>Company A is a franchisor and is not resident in British Columbia and has franchisees located in British Columbia</p>	<p>Company A as the franchisor is responsible for the entire BC franchise system.</p>
<p>Franchisor and franchisees</p> <p>Company B is a franchisor located in the US with a franchise system operating in Saskatchewan, Manitoba and Ontario.</p>	<p>Company B as the franchisor is responsible to report and pay fees for PPP supplied by all three franchise systems.</p>
<p>Service packaging with or without brand</p> <p>Company A is resident in British Columbia and supplies plastic bags to residential consumers that carry the brand name of the bag manufacturer (Company B). [NOTE: packaging provided at point of sale is called service packaging.]</p>	<p>Company A is responsible for all of the service packaging it supplies to residential consumers in BC.</p>
<p>Manufacturer of private label brands</p> <p>Company A manufactures private label goods on behalf of company B.</p>	<p>Company B as the brand owner of the private label goods.</p>
<p>Warehouse/distributor (as a third party)</p> <p>Company A is the brand owner and is resident in Ontario and ships product to a warehouse or distributor in Ontario. The warehouse or distributor fills orders on behalf of Company A.</p>	<p>Company A as brand owner.</p>
<p>Drug Store</p> <p>Company A is a pharmacy that is resident in Manitoba and dispenses Company B's brands of prescription medication by removing it from Company B's bulk container and putting the pills into Company A's service packaging (e.g. plastic pill bottles).</p>	<p>Company A is responsible for all service packaging it supplies in MB.</p>

1.11 What is a small business policy?

To the extent possible, CSSA is committed to minimizing the administrative burden on small businesses participating in packaging and paper product stewardship programs. Some provinces have regulated or legislated policies specifically recognizing the needs of small businesses. In other provinces, a small business policy has been established by the stewardship organization in consultation with stakeholders and approved by the government. CSSA recognizes that stewardship fees need to be proportional to the amount of packaging and paper product supplied into the residential marketplace by

stewards and does not intend to place an undue burden on small contributors.

When considering if your organization qualifies for a small business exemption, be sure to consider and include any affiliates. Affiliates of a parent company are required to report under a single account and do not qualify for small business exemptions, unless the quantity of PPP supplied by all related corporations, in aggregate, is less than the small business limit in the particular province. The following table outlines the small business (or de minimis) policies in BC, SK, MB and ON.

	BC	SK	MB	ON
Regulatory or legislative policy	In May 2014, the BC government amended the Recycling Regulation to exempt some categories of small businesses from the obligations of the BC Recycling Regulation.	The MMSW Program Plan was revised in December 2014 to exempt some small businesses.	The MB Packaging and Paper Product Stewardship Regulation does not provide exemptions for any class of producer but MMSM has established a Small Business Policy as set out in the Steward Rules .	The allowance for a de minimis policy is established in the Waste Diversion Transition Act, 2016 Sect. 33(e) and is further defined in the Blue Box Program Plan (section 9.4.1) as required by the Minister's Request Letter .
Registration Requirements	Businesses that supply less than 1,000 kg of PPP or have revenues in B.C. of less than \$1M are exempt from the Regulation and do not need to register with Recycle BC.	Businesses that supply less than 1,000 kg of waste packaging and paper (WPP) to SK consumers or with revenues in SK less than \$2M are exempt from registration and reporting requirements with MMSW.	All stewards are required to register with MMSM regardless of their size.	Stewards with revenues in ON of less than \$2M/year do not need to register with Stewardship Ontario.

	BC	SK	MB	ON
Revenue-based threshold	Businesses with revenue in BC of less than \$1M are exempt from the Regulation. Charitable organizations registered under the Income Tax Act (Canada) are also exempt from the Regulation.	<p>A permanent exemption has been granted to businesses (including newspapers) that generate less than \$2 million in gross annual revenue in SK.</p> <p>MMSW Transition Period: Eligible organizations can choose to pay a fixed fee in 2015 and 2016 as part of the MMSW Transition Period and are not required to complete a Membership Agreement and file a detailed report.</p> <p>Eligible organizations include:</p> <ul style="list-style-type: none"> • Companies with revenue between \$2 – 5 million. • Newspaper publishers with gross revenue in Saskatchewan of over \$2 million. <p>Contact National Steward Services at 1-888-980-9549 to learn if you are eligible for the Transition Period.</p>	Stewards are exempt from filing a Steward's Report and paying the fees otherwise due, if during the data year, the steward, its affiliates, and franchisees had combined gross revenues from the sale of all products and services in Manitoba of less than \$750,000.	A steward is exempt from collecting and reporting data to Stewardship Ontario if the steward (including affiliates/subsidiaries) has less than \$2 million gross revenue from the combined sale of all of its products and services in Ontario in a calendar year.
Weight-based threshold	Only businesses that supply less than one tonne (1,000 kg) of PPP are exempt from the Regulation and reporting to Recycle BC.	A permanent exemption has been granted to businesses that generate less than 1,000 kg of WPP in SK annually.	N/A	Stewards with gross sales over \$2 million but total reported packaging and paper product quantities of less than 15,000 kg (15 tonnes) must report their materials to Stewardship Ontario but are exempt from paying fees.
Single Point of Retail Sale	<p>Stewards that are a single point of retail sale are exempt from the Regulation and registering with Recycle BC.</p> <p>To qualify, the steward must only operate one retail location and not supply products on-line, or as part of a chain or franchise.</p>	<p>Stewards that are a single point of retail sale are exempt from the Regulation and registering with MMSW</p> <p>To qualify, the steward must only operate one retail location and not supply products on-line, or as part of a chain or franchise.</p>	N/A	N/A

	BC	SK	MB	ON
Low volume steward fees	<p>Businesses that distribute between 1,000 and 4,999 tonnes of PPP qualify as Low Volume Stewards and are eligible for a flat fee payment. There are two categories of Low Volume stewards: organizations that distribute between 1,000 and 2,499 kg of material and those that distribute between 2,500 – 4,999 kg.</p> <p>Visit here to find out more about eligibility.</p>	<p>Low Volume stewards are defined as businesses that distribute between 1,000 and 5,000 kg of WPP to SK consumers</p> <p>Please visit the MMSW site for more information on flat fees for low volume stewards.</p>	<p>There are no flat fees for low volume stewards.</p>	<p>There are no flat fees for low volume stewards.</p>
Flat Fee Categories	<p>Flat fees are available for stewards that:</p> <ul style="list-style-type: none"> • distribute between 5,000 to 9,999 kg, and • Stewards that distribute between 10,000- 15,000 kg of materials. <p>Flat fees associated with these categories will be provided in the Fall of each year.</p>	N/A	N/A	N/A
Franchisors & Franchisee Obligations	<p>Franchisors with headquarters located both inside and outside of the province, with franchisees operating in British Columbia, are responsible for reporting and paying fees on all PPP supplied by all of its franchisees to residential consumers in BC.</p>	<p>Franchisors with headquarters located both inside and outside of the province, with franchisees operating in SK, are responsible for reporting and paying fees on all PPP supplied by all of its franchisees to residential consumers in SK.</p>	<p>Franchisors with headquarters located both inside and outside of the province, with franchisees operating in MB, are responsible for reporting and paying fees on all PPP supplied by all of its franchisees to residential consumers in MB.</p>	<p>Franchisors with headquarters located both inside and outside of the province, with franchisees operating in ON, are responsible for reporting and paying fees on all the PPP supplied by all of its franchisees to residential consumers in ON.</p>

1.12 How do I register with one or more stewardship programs?

It is time to register if you have reviewed Part One of this Guidebook and determined that:

- ✓ your organization is the obligated steward for material supplied to residential consumers in British Columbia, Saskatchewan, Manitoba and/or Ontario, or
- ✓ you have decided to register as a voluntary steward, or
- ✓ you are already registered as a steward (or voluntary steward) in one province but would like to register as a steward in another province, or
- ✓ you have just become aware of your stewardship obligations.

Please see below links to the stewardship organizations supported by CSSA. We encourage you to visit these sites to learn more about these stewardship organizations:

[Recycle BC](#)

[Multi-Material Stewardship Western](#)

[Multi Material Stewardship Manitoba](#)

[Stewardship Ontario](#)

When you are ready to register for one or more stewardship program, you can register on the [WeRecycle](#) reporting portal. Stewards in BC and SK will be required to sign a Membership Agreement and are asked to contact Steward Services at 1-888-980-9549 prior to initiating the registration process.