



**2013**  
**Guidebook 2:**  
**Get Ready to File a Steward's Report**

For detailed program information:

[www.stewardshipmanitoba.org](http://www.stewardshipmanitoba.org)

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## **Guidebook 2 — Get Ready to File a Steward's Report**

Multi-Material Stewardship Manitoba (MMSM) has published a series of guidebooks to assist Stewards to comply with their requirements under Manitoba's *Packaging and Printed Paper Stewardship Regulation 195/2008*.

If your company is resident in Manitoba, and is a brand owner, first importer or franchisor in Manitoba of consumer products or Printed Paper it is recommended that you designate a primary contact for your company. This individual and potentially others will need to review this guidebook to determine how to file a Steward's Report to comply with The WRAP Act.

### **MMSM Guidebooks**

#### **1: Are You Obligated?**

Describes basic program features such as the concept of Designated Packaging and Printed Paper (DPPP), "Stewards" and "obligation," with general information Stewards need to register with MMSM.

#### **2: Get Ready to File a Steward's Report**

Provides guidance for Stewards about how to collect data for their Steward's Reports; including information about DPPP, what to report on, allowable packaging exemptions and deductions.

#### **3: How to File a Steward's Report**

A step by step guide for primary contacts to file their Steward's Reports. It outlines vital information for Stewards regarding the filings.

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**The 2013 Guidebooks are in effect from January 1, 2013 to January 31, 2014. They provide guidance for Stewards but do not constitute legal documents. Stewards' legal obligations are set out in the Rules made by MMSM and published on its website. MMSM reserves the right to change guidebooks at any time.**

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### **For More Information**

For more information, please visit our website at [www.stewardshipmanitoba.org](http://www.stewardshipmanitoba.org) or call **1-877-883-5828** or email [customerservice@stewardshipmanitoba.org](mailto:customerservice@stewardshipmanitoba.org)

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## Introduction

**Most readers of this guidebook will have read Guidebook 1, registered with MMSM and determined that their company is an obligated “Steward” under Manitoba’s *Waste Reduction and Prevention Act, (2008)* and the Rules of the Packaging and Printed Paper (PPP) Program Plan.**

Under the Manitoba *Waste Reduction and Prevention (WRAP) Act, (2008)* most obligated Stewards of Designated Packaging and Printed Paper (DPPP) are legally required to file a Steward’s Report every year with MMSM, and some Stewards will be required to pay fees. Steward’s Reports detail how much DPPP – Designated Printed Paper and Packaging – is managed in the Manitoba residential municipal waste management system.

The fees paid by Stewards contribute to funding up to 80% of the net cost of municipal residential packaging and printed paper recycling programs in Manitoba. This Guidebook helps each Steward determine which materials it needs to report on to establish a materials tracking system and prepare to file a Steward’s Report. It also clarifies possible exemptions and deductions. Stewards should register with MMSM no later than March 28, 2013. Setting up data and preparing to file requires time and organization. **We urge you to start now.**

## Timelines

Manitoba’s “Packaging and Printed Paper program” was initiated with the Program Plan approval September 24, 2009. Program time periods are summarized below.

**Table 1: PPP Program Plan Obligation and Reporting Timeframe**

Obligation year	Applicable calendar time period	Data year for which obligation is calculated	Basis for fees (fee schedule)	Filing & payment deadline for Stewards Reports
2010	April 1 to Dec 31 2010	2009	2010 fee schedule	March 31, 2010; filing payment schedule in Appendix C of 2010 the Rules
2011	Jan 1 to Dec 31 2011	2010	2011 fee schedule	March 31, 2011; filing payment schedule in Appendix C of 2011 the Rules
2012	Jan 1 to Dec 31 2012	2011	2012 fee schedule	March 30, 2012; filing payment Schedule in Appendix C of 2012 the Rules
2013	Jan 1 to Dec 31 2013	2012	2013 fee schedule	March 28, 2013; filing payment schedule in Appendix C of 2013 the Rules

## **Request for Extensions for Filing Deadlines**

MMSM is unable to grant Stewards extensions to their filing deadlines. The Rules state that all Stewards have until March 28, 2013 to file with MMSM. Failure to file a Steward's Report or pay fees in accordance with the requirements stated in the Rules is a violation of the Rules and is subject to enforcement under the Act.

## **Compiling Data for your Steward's Report**

Following registration, each obligated Steward receives a steward number, login ID and password by email that enables it to file a Steward's Report online using the Steward Reporting System.

If you have not received a Steward number and should have, or if you have received one in error, please contact MMSM via email: [customerservice@stewardshipmanitoba.org](mailto:customerservice@stewardshipmanitoba.org).

### ***What Products and Services are Included in the Program?***

Stewards are required to measure and report to MMSM the total quantity (in kilograms or units) of DPPP that accompany products for which they are the Brand Owner and/or First Importer, and Printed Materials that were sold and distributed to Manitoba and that are managed in the province's municipal residential waste system.

DPPP materials that are not managed in the residential waste system (i.e. that are likely to be managed by private waste management firms at business establishments) need not be included in the Steward's Report. All quantities of DPPP not managed through a private waste management program should be considered obligated under the program.

Distribution channels most frequently used to distribute DPPP are (but not limited to):

- 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 product that move through cooperative arrangements
- sales by independent sales contractors;
- service utility companies (gas, electric, insurance, telephone etc)
- newspapers;
- subscriptions; and,
- unsolicited materials delivered/distributed directly to households.

### ***Where to Obtain Data for Your Steward's Report?***

Once you have determined which products and associated DPPP materials to include in your Steward's Report, you need to gather information about the number of units distributed and their Packaging or Printed Paper material weights. If you are unable to obtain a record of the weight of each material, you may have to weigh the empty packages. Below is a list of sources from which you may derive this information.

- In-house packaging design specifications and sales databases.
- Purchasing records with packaging composition, unit weights etc.
- Packaging material suppliers who may provide information about packaging composition, unit weights etc.

- Non-resident brand-owners (product suppliers) who may provide information about packaging composition, unit weights etc.
- Data from packaging audits.
- Bills of materials and other packaging specification documents.
- Third party databases with unit weight information that a company with similar products could apply.

In the absence of actual packaging data, some Stewards may apply for and be permitted to use a reporting calculator tool to develop an estimate of the weight of materials for which they are obligated.

**Every obligated Steward is required to submit a Steward’s Report.**

To file a Steward’s Report, you will need to establish:

- The types of DPPP materials that your organization sold or distributed that are managed in the province’s municipal residential waste system;
- The weight of the empty packaging and Printed Material associated with these products and services and/or the amount of Printed Material sold or distributed;
- The method your organization used to calculate these weights; and
- The brand names, trademarks and/or publication titles for which you have reported DPPP.

**Example:** Filing a 2013 Steward’s Report for a Food Product

Imagine that in 2012, your company manufactured a 6-pack of yogurt cups, enclosed in a boxboard outer (“ancillary”) sleeve and your company sold these 6-packs in Manitoba. How would you compile and file the data for your 2013 Steward’s Report for this one product? You will need to follow these steps:



1. Identify the number of 6-packs that were sold in Manitoba in the 2012 data year. For this example, let us assume 10,000 units of 6-packs yogurt cups were sold in Manitoba.
2. Determine the total number of packaging components that are included with the 6-packs of yogurt and the type of packaging material for each (you may use Table 2: List of Categories and Materials to reference the packaging material type)

	# of Components Per Unit (A)	Total Units Sold (B)	# of Components Per Product (A) Multiplied by Total Units Sold (B)	Packaging Material
Yogurt Cups	6	10,000	10,000 x 6 = <b>60,000</b>	other rigid plastic
Yogurt Peel-Off Lid	6	10,000	10,000 x 6 = <b>60,000</b>	plastic laminants
“Ancillary” Paper Sleeve	1	10,000	10,000 x 1 = <b>10,000</b>	boxboard/other paper packaging

3. Determine the weight (in Kilograms) of an individual yogurt cup, the peel-off lid and the “ancillary” paper sleeve.
4. Multiply the individual weights obtained in step 3 by the number of packaging units obtained in step 2 to calculate the total packaging weight.

	Individual Weight (in Kilograms)	# of Packaging Units	Total Packaging Weight (in Kilograms)	Packaging Material
Yogurt Cups	0.010	60,000	0.010 x 60,000 = <b>600</b>	other rigid plastic
Yogurt Peel-Off Lid	0.001	60,000	0.001 x 60,000 = <b>60</b>	plastic laminants
“Ancillary” Paper Sleeve	0.030	10,000	0.030 x 10,000 = <b>300</b>	boxboard/other paper packaging

- Enter the total packaging weights (in Kilograms) by the type of packaging material in the 2013 Steward’s Report. See **Guidebook #3 - How to File a Steward’s Report** for more information on completing the Steward’s Report.

The example above is a simple illustration of how to calculate and report on one product. In reality, most Stewards will have to determine the units sold, number of components, individual weight and packaging material for many products. A Steward is expected to add together the total packaging weights for each type of packaging material and then enter all this information into the Steward’s Reports.

**“Component Rule” for Packaging Classification**

The “component rule” applies where the incidental components (e.g., labels, closures, adhesives, staples) are attached to other packaging components that form and represent less than five percent of the combined components. Using the 6-pack of yogurt cups example above, a 0.010 kilogram yogurt cup with a 0.0001 kilogram paper label should be reported as 0.0101 kilograms of other rigid plastic because the incidental packaging is less than five per cent of the total weight.

Please consider the component rule when your company is compiling data to file a Steward’s Report.

**What Materials Need to be Included in Steward’s Reports?**

The PPP Program Plan identifies DPPP as Printed Materials and Packaging that are managed in the Manitoba municipal waste system and that consist of one or any combination of:

- glass;
- metal;
- paper; or
- plastic

The PPP Program Plan and Rules divide these categories into 41 materials in the 2013 obligation year. Table 2 lists each of these materials with definitions and examples.

A Steward’s Report needs to include the total weight of all DPPP for all the brands for which your company or organization is the Brand Owner<sup>1</sup> and/or first importer; Stewards pay fees at a rate of cents per kilogram for each material category of DPPP.

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<sup>1</sup> For clarification of what constitutes a “Brand Owner” see the MMSM Rules.

**Table 2: List of Categories and Materials**

<b>Categories and Materials Covered Under the Packaging and Printed Paper Program Plan</b> This list provides an illustration of the types of material included in each Category. While it is not comprehensive, it does serve as a guideline.		
Category	Material	Definition
<b>Printed Paper</b>	Newsprint	Includes all newspaper printed paper materials. <u>Examples:</u> Newspaper publications, newsprint inserts and flyers, newsprint park guide, newsprint auto or real estate supplement <u>Excludes:</u> Newspaper used as product packaging would be included in the boxboard and other paper packaging subcategory
	Magazines and catalogues	Includes magazines (bound periodicals printed on glossy paper that typically include a masthead), catalogues (bound glossy paper containing product lists), or other similar printed and bound material (light or medium weight coated paper). <u>Examples:</u> Weekly magazine, retailer seasonal catalogue, travel magazines, bounded glossy promotional brochures and guides <u>Excludes:</u> Posters, Purchased calendars
	Directories	Includes printed directories of residential and/or business information such as telephone numbers, postal codes and websites. Typically these are distributed annually. <u>Examples:</u> Phone book <u>Excludes:</u> Product manuals (this would be included in the other printed materials subcategory)
	Other Printed Materials	Includes all other printed paper/materials that may be distributed to homes, and is not included in the printed paper categories above. <u>Examples:</u> Blank and printed envelopes; Promotional inserts within envelopes; Printed information found within packaged products such as assembly instructions, user guides, promotional information, warranty cards, product safety information and coupons; Annual policy information including policy documents, statements; Monthly, quarterly or annual statements; Investment fund reports, fund prospectus; Contracts; Free promotional calendars; Lottery tickets and fund raising tickets; Cash register receipts <u>Excludes:</u> Soft or hard covered fiction or non-fiction books or textbooks; Purchased copier/printer paper; Greeting cards purchased individually or in bulk; Blank envelopes purchased in bulk; Day timers; Personal medical records; Notebooks; Purchased calendars; Clothing hang tags (this would be included in the boxboard and other paper packaging subcategory)
<b>Paper Packaging</b>	Gable top containers – non-beverage	Includes non-beverage polycoated cartons. <u>Examples:</u> Sugar, confectionary products, laundry and cleaning products
	Gable top containers – beverage	Includes polycoated cartons. <u>Examples:</u> Ready to serve beverages such as milk and juice in cartons
	Aseptic containers – non-beverage	Includes polycoated and foilized boxes. <u>Examples:</u> Soup, sauces
	Aseptic containers – beverage	<u>Examples:</u> Ready to serve beverages such as juice, milk

### Categories and Materials Covered Under the Packaging and Printed Paper Program Plan

This list provides an illustration of the types of material included in each Category.  
While it is not comprehensive, it does serve as a guideline.

Category	Material	Definition	
	Paper laminants	Includes laminated paper packaging that is in majority paper (51% by weight) but has more than 15% by weight of non-paper. This includes metalized foil/paper/plastic laminants where paper represents the greatest percentage by weight. In the event that there are 2 or more components, 60% of packaging has to be paper for the material to be considered a paper laminant. <u>Examples:</u> Fiber cans (with metal/plastic bottom and lid), fiber pots, wrappers, blister package, paper hot drink cup, paper ice cream carton	
	Corrugated cardboard	Includes all cardboard/corrugated packaging and kraft paper shopping bags that contain less than 15% by weight of other closely bonded, impregnated or laminated materials that cannot be easily separated <u>Examples:</u> Television box, pizza box, paper carry out bag	
	Boxboard and other paper packaging	Includes boxboard or fiber board containers, molded pulp paper packaging as well as other paper packaging which contain less than 15% by weight of other closely bonded, impregnated or laminated materials that cannot easily separated. <u>Examples:</u> Cereal boxes, egg cartons, formed trays, tissue paper box, clothing hang tags, newspaper used as packaging material (i.e. in shoes or gift packaging)	
<b>Plastic Packaging</b>		<b>Resin Codes</b>	
	PET bottles < 5 Litres – non-beverage		Includes #1 <u>bottles and jars only</u> . All other forms of PET should be entered as Other Rigid Plastics. <u>Examples:</u> Salad dressing bottles, peanut butter
	PET bottles ≥ 5 Litres – non-beverage		Includes #1 <u>bottles and jars only</u> that are > 5 Litres. PET Bottles < 5 Litres should be entered as PET bottles. All other forms of PET should be entered as Other Rigid Plastics or Other Rigid Plastics > 5 Litres. <u>Example:</u> water bottles
	PET bottles < 5 Litres – beverage		Includes #1 Ready to serve <u>beverage bottles only</u> . <u>Examples:</u> soft drinks, water bottles
	PET bottles ≥ 5 Litres – beverage		Includes #1 <u>beverage bottles only</u> that are > 5 Litres. Beverage PET Bottles < 5 Litres should be entered as Beverage – PET Bottles. <u>Example:</u> water bottles
HDPE bottles and jugs < 5 Litres – non-beverage		Includes #2 <u>bottles, jugs and jars only</u> . All other forms of HDPE containers should be entered as Other Rigid Plastics. <u>Examples:</u> Laundry detergent, bleach, vinegar, shampoo	

### Categories and Materials Covered Under the Packaging and Printed Paper Program Plan

This list provides an illustration of the types of material included in each Category.  
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Category	Material	Definition
	HDPE bottles and jugs ≥ 5 Litres – non-beverage	 <p>Includes #2 <u>bottles, jugs and jars</u> &gt; 5 Litres. HDPE Bottles and Jugs &lt; 5 Litres should be entered as HDPE Bottles and Jugs. All other forms of HDPE should be entered as Other Rigid Plastics or Other Rigid Plastics &gt; 5 Litres. <u>Examples:</u> laundry detergent, bleach</p>
	HDPE bottles and jugs < 5 Litres – beverage	 <p>Includes #2 Ready to serve <u>beverage bottles and jugs only</u> (e.g. juice, milk).</p>
	HDPE bottles and jugs ≥ 5 Litres – beverage	 <p>Includes #2 <u>beverage bottles and jugs</u> &gt; 5 Litres. Beverage – HDPE Bottles and Jugs &lt; 5 Litres should be entered as Beverage – HDPE Bottles and Jugs.</p>
	Polystyrene	 <p>Includes all rigid forms of #6 plastic and foam. <u>Examples:</u> Hot drink cup, clamshell containers, foam packaging (i.e. for appliances), foam packing “peanuts”</p>
	Other rigid plastic < 5 Litres – non-beverage	 <p>Includes all formed rigid plastic containers that are <b>not included</b> in the PET, HDPE or Polystyrene categories. These include #1, #3, #4, #5 and #7 jugs, tubs, lids, closures, trays, bottle pumps, cups, tubes etc. <u>Examples:</u> Margarine tubs, hand cream tubes, ‘microwaveable’ trays, pudding cups, plastic blister packaging</p>
	Other rigid plastic ≥ 5 Litres – non-beverage	 <p>Includes all rigid plastic containers that are not included in the PET or HDPE &gt; 5 Litre categories. These include #1, #3, #4, #5 and #7 jugs, tubs, pails &amp; lids &gt; 5 Litres. <u>Example:</u> Pails</p>
	Other rigid plastic < 5 Litres – beverage	 <p>Includes all formed rigid plastic containers that are <b>not included</b> in the Beverage – PET and HDPE categories. These include #4, #5 and #7 bottles and jugs. <u>Example:</u> Juice</p>
	Other rigid plastic ≥ 5 Litres – beverage	 <p>Includes all formed rigid plastic containers that are <b>not included</b> in the Beverage – PET and HDPE &gt; 5 litre categories. These include #4, #5 and #7 bottles and jugs. <u>Example:</u> Juice</p>

### Categories and Materials Covered Under the Packaging and Printed Paper Program Plan

This list provides an illustration of the types of material included in each Category.  
While it is not comprehensive, it does serve as a guideline.

Category	Material	Definition
	LDPE/HDPE film	 <p>Includes polyethylene film/wrap only, where film is not less than 95% by weight. It is typically stretchy and more porous than other types of film. All other film that is not LDPE/HDPE should be allocated to the Plastic Laminants category. <u>Examples:</u> frozen vegetable bag, milk bag, shrink wrapped products (i.e. around 24 water bottle tray) <u>Excludes:</u> Foam wrap and expanded film</p>
	LDPE/HDPE film carry-out bags	 <p>Includes polyethylene film carry-out bags only (similar to cling wrap with some differences in thickness). It is typically stretchy and more porous than other types of film. All other film that is not a LDPE/HDPE film carry-out bag should be allocated to the LDPE/HDPE film category. <u>Example:</u> plastic shopping bag</p>
	Plastic laminants – non-beverage	<p>Includes other flexible plastic wraps, bags liners, expanded foam and wrap including PET, PVC, PP, multi-layered and laminated flexible packaging. Includes metalized foil/paper/plastic laminants where plastics represent the 50% or more by weight. <u>Examples:</u> Pouches for fresh pasta, dry pasta packaging, candy wrappers, coffee pouches, cheese wraps, cereal liner bags, pre-packaged deli meat pouches, bubble wrap</p>
	Plastic laminants – beverage	<p>Includes other flexible multi-layered and laminated flexible plastic packaging plastic. Includes metalized foil/plastic laminates where plastics represent the 50% or more by weight. <u>Examples:</u> Beverage pouches</p>
	Biodegradable plastic film	<p>Includes film consisting of natural or a combination of natural and synthetic polymers that is largely based on renewable resources. These include packaging made of starch, cellulose, sugarcane, Polylactic Acid or Polylactide (PLA), Polyhydroxyalcanoates (PHA), etc. <u>Examples:</u> shopping bag, vegetable bags, food films, mailing films</p>
	Biodegradable rigid plastic containers – non-beverage	<p>Includes non-beverage containers consisting of a natural or combination of natural and synthetic polymers that is largely based on renewable resources. These include packaging made of starch, cellulose, sugarcane, Polylactic Acid or Polylactide (PLA), Polyhydroxyalcanoates (PHA), etc. <u>Examples:</u> trays, pails, lids</p>
	Biodegradable rigid plastic containers – beverage	<p>Includes beverage containers consisting of a natural or combination of natural and synthetic polymers that is largely based on renewable resources.</p>
Steel and Other Metal Packaging	Aerosol containers	<p>Includes all aerosol containers that are more than 50% by weight of steel. <u>Examples:</u> Air freshener cans, paint and solvent spray cans, deodorant and hairspray cans</p>
	Paint cans	<p>Includes all sizes of paint cans that are more than 50% by weight of steel. <u>Examples:</u> Paint cans, driveway sealant cans, rust coating cans</p>
	Other steel and metal containers and packaging – non-beverage	<p>Includes all other containers that are more than 50% by weight of steel or other metal. <u>Examples:</u> Food cans (i.e. soup), lids and closures</p>

### Categories and Materials Covered Under the Packaging and Printed Paper Program Plan

This list provides an illustration of the types of material included in each Category.  
While it is not comprehensive, it does serve as a guideline.

Category	Material	Definition
	Other steel and metal containers and packaging – beverage	Includes all other containers that are more than 50% by weight of steel or other metal. <u>Examples:</u> Ready to serve beverages such as can of juice.
<b>Aluminum Packaging</b>	Aluminum – food cans	Includes sealed, rigid containers lids for food products. Does not include aluminum aerosol containers (this would be included in the foil & other aluminum packaging subcategory) <u>Examples:</u> Pet food cans, sardine cans
	Aluminum cans – beverage	Includes sealed, rigid containers aluminum beverage cans <u>Examples:</u> Ready to serve beverages such as juice and soft drink can
	Foil and other aluminum packaging	Includes semi-rigid foil trays, lids, seals and aluminum tubes, caps, screw on lids and aluminum aerosol containers that are at least 95% aluminum <u>Examples:</u> Foil wrap, pie plates, yogurt/sour cream seals, frozen lasagna trays, aluminum mousse or hair spray cans
<b>Glass Packaging</b>	Clear (flint) glass – non-beverage	Includes clear glass container packaging that is 50 % or more of glass by weight with the exception of Pyrex, ceramics or crystal. <u>Examples:</u> Pickle jars, salsa jars
	Clear (flint) glass – beverage	Includes clear glass container packaging that is 50 % or more of glass by weight with the exception of Pyrex, ceramics or crystal. <u>Example:</u> Ready to serve beverages such as juice, wine, spirits, water
	Coloured glass – non-beverage	Includes coloured (e.g. green, brown, blue etc.) glass container packaging that is 50% or greater of glass by weight with the exception of Pyrex, ceramics or crystal. <u>Examples:</u> Olive oil bottles, balsamic vinegar
	Coloured glass – beverage	Includes coloured (e.g. green, brown, blue etc.) glass container packaging that is 50% or greater of glass by weight with the exception of Pyrex, ceramics or crystal. <u>Example:</u> Ready to serve beverages such as juice, wine, spirits, water
<b>Notes:</b> - The weight of LDPE/HDPE carry-out bags units is to be included in LDPE/HDPE film carry-out bags - Notwithstanding the definitions above, MMSM requires that Stewards report on DPPP in accordance with how the material is managed in the municipal waste system.		

If you have any other questions please email customer service group at [customerservice@stewardshipmanitoba.org](mailto:customerservice@stewardshipmanitoba.org).

### ***What Packaging Materials are Exempted?***

MMSM has identified the following packaging as being exempt from fees. Stewards should not include the weight from the packaging types described in Table 3 in their Steward’s Reports. These materials are not obligated DPPP.

**Table 3: Packaging Exemptions**

<b>Packaging Type</b>	<b>Distinguishing feature</b>	<b>Selected Examples</b>
<b>Transportation &amp; distribution packaging Industrial or bulk packaging</b>	Not intended primarily for use or management at home	<ul style="list-style-type: none"> <li>• plastic pallet wrap</li> <li>• corrugated boxes recycled by retailers or grocery stores</li> </ul>
<b>Durable packaging</b>	Useful life of at least five years that is intended for storage, transport or to prevent the loss of product components for durable products; it remains with the product throughout its useful life	<ul style="list-style-type: none"> <li>• durable case for shavers</li> <li>• plastic case for cordless drill</li> <li>• camera bag</li> <li>• CD/DVD cases</li> </ul>
<b>Other items</b>	Not defined as packaging; “accessories” that serve no packaging function	<ul style="list-style-type: none"> <li>• plastic cutlery</li> <li>• straws</li> <li>• paper serviettes</li> </ul>
	Packaging components sold empty as product to the consumer	<ul style="list-style-type: none"> <li>• garbage bags</li> <li>• organic waste bags</li> <li>• empty CD cases</li> </ul>
	Items that constitute an integral part of the product	<ul style="list-style-type: none"> <li>• toner cartridges, single use cameras</li> </ul>
<b>Packaging materials that are not covered by the Packaging and Printed Paper Regulation</b>	<ul style="list-style-type: none"> <li>• Wood packaging</li> <li>• Ceramic packaging</li> <li>• Crystal packaging</li> <li>• Rubber packaging</li> <li>• Leather packaging</li> <li>• Textile packaging</li> </ul>	<ul style="list-style-type: none"> <li>• boxes &amp; crates</li> </ul>
<b>Printed Paper materials that are not covered under the Packaging and Printed Paper Regulation</b>		<ul style="list-style-type: none"> <li>• Other types of bound reference books</li> <li>• Bound literary books</li> <li>• Bound text books</li> </ul>

### ***What Packaging Materials Can Be Deducted?***

Under certain circumstances, some Stewards may ‘deduct’ DPPP from their Steward’s Reports. In practice, this means that the Steward would not include these materials in their Steward’s Reports. Deductions must be clearly and accurately documented in Step 4 ‘Methodology’ section of each Steward’s Reports and Stewards must be prepared to provide supporting documentation of these calculations upon request. A list of permissible deductions is shown in Table 4 below:

**Table 4: Permissible Deductions**

Deductible Material	Rationale
<b>DPPP that is handled exclusively by an establishment's on-premise waste management program.</b>	Stewards can deduct DPPP sold to establishments that have on premise waste management program. For example, soup cans sold and consumed at an auto manufacturing cafeteria or university campus can be deducted.
<b>Food service DPPP packaging partially managed on-site</b>	Food service establishments that offer in-house seating often manage a portion of DPPP on site. This may be deductible. Stewards need to describe how they quantify material deductions (i.e. determine what portion of designated Packaging/Printed Materials are used onsite) and report total quantities taken away from the property by, or delivered to consumers.
<b>DPPP Packaging and/or Printed Paper managed through an internal recovery program</b>	Some Stewards manage all or some of their DPPP internally (e.g. photo developers recycling plastic film canisters; retailers recycling plastic bags returned by customers). They would calculate their total DPPP generated in Manitoba then describe how they calculated deductions for the portions managed through internal systems.
<b>DPPP used and managed within an IC&amp;I system.</b>	Material that is used and managed within an IC&I (Industrial, Commercial, and Institutional) system is not obligated. For example, something that is strictly used for agricultural purposes is exempted. This would include grain bags and other products exclusively used for agricultural purposes.

***What Information to Include in Your Steward's Report?***

Stewards are required to enter the total kilograms of obligated DPPP for each applicable material subcategory as well as a detailed explanation of how you calculated the total weight entered into the system. All deductions, exemptions and calculations must be clearly explained. Supporting documentation (spreadsheets, tables, study results, etc.) must be provided upon request.

A Steward, its Affiliates and/or Franchisees that have a combined obligation of more than \$250.00 in fees of DPPP in a data year, can not have an affiliated entity file another Steward's Report for less than \$250.00 in fees of DPPP. In this case, the Steward must incorporate the Steward's Report for its affiliated entity with the report of another Affiliated entity to make a combined total of more that \$250.00 in fees or more.

As you develop your Steward's Report, be sure to record and report each brand name and publication title for which your company is either the Brand Owner or First importer in the Brand Registry (Step 5) of your Steward's Report. For private label products, it is the private label Brand Owner, not the manufacturer or assembler of the product, who is responsible to include the DPPP in their own Steward's Report and pay the associated fees.

**Fees and Timelines**

Fees paid by Stewards contribute to funding 80% of the net cost of municipal residential Packaging and Printed Paper recycling programs in Manitoba. They are based on the net costs to manage each material type in the system. The fees for each obligation year are programmed into MMSM's Steward Reporting System. The system applies the approved fees to the data input by each Steward to

calculate how much each Steward owes. Any Steward, its Affiliates and Franchisees that reports less than \$250.00 in fees is exempt from paying fees.

### Fee Rates

The fee rates for the 2013 obligation year are shown in Table 5 below.

**Table 5: Fee Rates**

Material Category	Material Sub-category	Base Fee Rate	Enhanced Fee Rate
Printed Paper	Newsprint	2.38 ¢/kg	
	Magazines and catalogues	6.19 ¢/kg	
	Directories	6.19 ¢/kg	
	Other Printed Materials	6.19 ¢/kg	
Paper Packaging	Gable top containers – non-beverage	31.31 ¢/kg	
	Gable top containers – beverage	31.31 ¢/kg	
	Aseptic containers – non-beverage	31.31 ¢/kg	
	Aseptic containers – beverage	31.31 ¢/kg	
	Paper laminates	31.31 ¢/kg	
	Corrugated cardboard	10.52 ¢/kg	
	Boxboard and other paper packaging	10.52 ¢/kg	
Plastic Packaging	PET bottles – non-beverage	20.33 ¢/kg	
	PET bottles > 5 Litres – non-beverage	20.33 ¢/kg	
	PET bottles – beverage	20.33 ¢/kg	
	PET bottles > 5 Litres – beverage	20.33 ¢/kg	
	HDPE bottles and jugs – non-beverage	24.89 ¢/kg	
	HDPE bottles and jugs > 5 Litres – non-beverage	24.89 ¢/kg	
	HDPE bottles and jugs – beverage	24.89 ¢/kg	
	HDPE bottles and jugs > 5 Litres – beverage	24.89 ¢/kg	
	Polystyrene	34.99 ¢/kg	
	Other rigid plastic – non-beverage	34.99 ¢/kg	
	Other rigid plastic > 5 Litres – non-beverage	34.99 ¢/kg	
	Other rigid plastic – beverage	34.99 ¢/kg	
	Other rigid plastic > 5 Litres – beverage	34.99 ¢/kg	
	LDPE/HDPE film	34.99 ¢/kg	
	LDPE/HDPE film carry-out bags	34.99 ¢/kg	0.071 ¢/unit
	Plastic laminates – non-beverage	34.99 ¢/kg	
	Plastic laminates – beverage	34.99 ¢/kg	
	Biodegradable plastic film	34.99 ¢/kg	
	Biodegradable plastic film carry out bags	34.99 ¢/kg	0.071 ¢/unit
	Biodegradable rigid plastic containers – non-beverage	34.99 ¢/kg	
Biodegradable rigid plastic containers – beverage	34.99 ¢/kg		
Steel and Other Metal Packaging	Other steel and metal containers and packaging – non-beverage	10.89 ¢/kg	
	Other steel and metal containers and packaging – beverage	10.89 ¢/kg	

	Paint cans – non-HHW related containers	10.89 ¢/kg	
	Aerosol containers – non-HHW related containers	10.89 ¢/kg	
Aluminum Packaging	Aluminum – food cans	1.01 ¢/kg	
	Aluminum cans – beverage	1.01 ¢/kg	
	Aluminum aerosol containers – non-HHW related containers	18.07 ¢/kg	
	Foil and other aluminum packaging	18.07 ¢/kg	
Glass Packaging	Clear (flint) glass – non-beverage	5.77 ¢/kg	
	Clear (flint) glass – beverage	5.77 ¢/kg	
	Coloured glass – non-beverage	5.77 ¢/kg	
	Coloured glass – beverage	5.77 ¢/kg	
Household Hazardous Waste Related Containers	PET bottles	20.33 ¢/kg	
	HDPE bottles and jugs	24.89 ¢/kg	
	Other rigid plastic	34.99 ¢/kg	
	Steel aerosol containers	10.89 ¢/kg	
	Aluminum aerosol containers		
	Paint cans		
	Clear (flint) glass	5.77 ¢/kg	
	Coloured glass – non-beverage	5.77 ¢/kg	

## Reporting and Payment Timelines

Reporting and Payment Deadlines for the 2013 obligation year is shown in Table 6 below.

**Table 6: Payment Deadlines and Reporting Schedule**

Description of Steward Responsibility	2013 Due Date
Registration and Steward's Report filing deadline	March 28, 2013
First payment due (25% of 2013 Obligation)	April 30, 2013
Second payment due (25% of 2013 Obligation)	June 28, 2013
Third payment due (25% of 2013 Obligation)	September 30, 2013
Forth payment due (25% of 2013 Obligation)	December 2, 2013

### ***Compliance and Penalties for Non-Compliance***

Companies that file Steward's Reports and make full payments as outlined above are considered to be in good standing with MMSM.

Failure to pay fees or file a Steward's Report in accordance with the requirements stated in the Rules is a violation of the Rules. Non-compliant Stewards may be subject to enforcement actions prescribed under Sections 17-21 of *the WRAP Act*.

MMSM may assess penalties of 10% on fees owing and interest charges of prime plus 3% to Stewards who fail to pay fees by the timelines defined in Rules for each obligation year.

**Table 7: Interest and Penalties Schedule**

Scenario	30-90 Days Outstanding	91-180 Days Outstanding	Over 180 Days Outstanding
Steward has filed and has been invoiced, but is slow in paying	<ul style="list-style-type: none"> <li>• Back payment to date of obligation</li> <li>• Interest at Prime rate plus 3%</li> </ul>	<ul style="list-style-type: none"> <li>• Back payment to date of obligation</li> <li>• Interest at Prime rate plus 3%</li> </ul>	<ul style="list-style-type: none"> <li>• Back payment to date of obligation</li> <li>• Interest at Prime rate plus 3%</li> <li>• Penalty of 10% of fees owing when filed</li> </ul>
Non-compliant (non-registered)	<ul style="list-style-type: none"> <li>• N/A</li> </ul>	<ul style="list-style-type: none"> <li>• N/A</li> </ul>	<ul style="list-style-type: none"> <li>• Back payment to date of obligation</li> <li>• Interest at Prime rate plus 3%</li> <li>• Penalty of 10% of fees owing when filed</li> </ul>

## Your Next Step

You are now ready to begin to assemble the data that you will use to file a Steward's Report. Turn to Guidebook 3 for step by step assistance, then login to the Steward Reporting System and start to build your Steward's Report.

### ***For More Information***

Multi-Material Stewardship Manitoba

Tel.: 1-877-883-5828

Email: [customerservice@stewardshipmanitoba.org](mailto:customerservice@stewardshipmanitoba.org)

<http://www.stewardshipmanitoba.org>

## **Appendix A: Reporting Calculator Tools**

MMSM has developed calculators that are designed to assist Stewards who are obligated for a broad range of products in specified sectors. They were intended to be used by Stewards who may not have access to packaging data as they are a first importer or distributor. Calculator tools are an approved mechanism by which Stewards may estimate their obligations in the absence of more accurate data (such as unit weights). The different types of calculators available for use (by application only) are described below.

### ***Unit Based Calculator for Food (UBC) - Available Offline:***

The UBC for Food was developed to help grocery retailers and the food and consumer product sector determine their obligations for private label and imported products. An Excel-based template and users guidebook is sent to a Steward if their application to use a calculator is approved by MMSM. The volume of sales is entered under specific material categories and average packaging weights are applied. A summary table automatically calculates and displays the corresponding obligated material tonnages that Stewards must manually enter into the online data entry system.

### ***Unit Based Calculator Supplements - Available Offline:***

The UBC supplement is a unit-driven (product or SKU level), Excel-based template for collecting and quantifying packaging generation, and calculating associated Steward fees for branded, private label or first imported products based on packaging weight data. The UBC supplements require Stewards to enter the number of units sold and/or distributed into specific categories, to which average packaging weights are then applied. A summary table automatically calculates and displays the corresponding obligated material tonnages that Stewards must manually enter into the online data entry system. MMSM has developed eight UBC supplement calculators which are available to Stewards following the approval of their calculator application form:

- Pet Food, Supplies & Accessories Supplement: includes all Pet care accessories
- Personal Care & Health Products Supplement: includes Cosmetics, Fragrance
- Automotive Containers, Parts & Accessories Supplement
- Hardware Containers Supplement
- Clothing, Footwear and Accessories Supplement: includes Sewing & Knitting, Travel & Luggage, Jewellery & Watches
- Stationary and Office Supplies Supplement
- Sporting, Garden and Outdoor Living Supplement: includes seasonal garden and outdoor products and sporting goods

### ***Retail Council of Canada (RCC) Composite Based Calculators (CBC) – Available Online:***

These calculators were developed by the Retail Council of Canada and approved by MMSM. The Composite Based Calculators (CBCs) are unit based calculators which calculate the kilograms of DPPP, based on the number of units of obligated products that are sold in Manitoba by a Steward in that sector. This includes all products that are eventually sold, or potentially sold, to residential consumers regardless if a particular product has packaging, as these products were accounted for in the development of the calculators. In 2013, the following calculators are available on MMSM's Steward's Reporting System for those Stewards that have applied and been approved to use them.

- Cleaning and Maintenance
- Furniture
- Kitchenware
- Linen
- Small Appliance

- Electronics
- Toys & Games

### ***Conditions and Limitations of the Calculator Tools***

Any Steward that applies and is approved to use a calculator tool agrees that:

- its use is voluntary;
- there are no rebates or retroactive fees connected with its use;
- it provides a reasonable estimate of their Designated Packaging and Printed Paper (DPPP);
- the fee calculation is a “fair” assessment and the Steward will not file a dispute about the estimated quantities of DPPP;
- the Composite Based Calculator tools must be used online; they may not calculate results “outside” of the Steward Reporting System (Steward’s Reports prepared this way are considered incomplete);
- actual packaging data for the products included is not available;
- the use of the calculators is subject to audit by MMSM.
- calculators cannot be used to calculate the weight of beverage containers. However, it may be used to calculate the weight of the ancillary packaging of beverage containers. All beverage container weight and units must be entered as actual data within the Enter Data page of the MMSM Steward Reporting System.

#### **Please note: Ancillary packaging is the secondary packaging of a product.**

For example, in a 24-pack of aluminum soft drinks, the dominant or primary packaging would be the aluminum beverage containers and the ancillary packaging would be the box and plastic overwrap that holds all 24-cans of soft drinks. The weights of the box and plastic overwrap may be included in the calculator tools, but the weight and units of the aluminum container must be reported separately using actual weight data.

If a Steward does not meet these conditions or is not satisfied with the DPPP data generated by a calculator tool, the Steward is to report actual packaging data using the approach described in this guidebook.

#### ***Apply to Use a Calculator***

Stewards that wish to use one or more calculators need to submit an application demonstrating that their organization meets the criteria for which the calculator(s) is/are designed. To apply to use a calculator, please open and save a copy of our calculator application form available on the MMSM website <http://www.stewardshipmanitoba.org>. Once you have completed the form, please email the file as an attachment along with your request, to: [customerservice@stewardshipmanitoba.org](mailto:customerservice@stewardshipmanitoba.org).