



Helping Businesses Meet Their Packaging & Printed Paper Recycling Obligations in Canada

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GUIDEBOOK FOR STEWARDS

The Canadian Stewardship Services Alliance:

Bringing better recycling options to consumers through
the delivery of harmonized services to industry stewards.

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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 printed paper (PPP) materials recycling regulations in **British Columbia, Saskatchewan, Manitoba** and **Ontario**. 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 printed paper stewardship obligations in Canada (with the exception of Quebec). This guidebook will be updated as needed and registered stewards will be advised by email of updates to this guidebook.

Your organization may be a steward under applicable provincial regulations if, for example, you are a retailer, restaurant, importer, manufacturer, government entity, college, university, church, distributor or wholesaler that supplies packaging or printed paper 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 printed paper 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 printed paper supplied to residential consumers.
- Paying fees based on the quantities of packaging and/or printed paper reported to the stewardship organization(s) in which you participate.
- Retaining records related to your steward reports for review and verification.

The National Guidebook 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 printed paper 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 obligated materials in British Columbia, Saskatchewan, Manitoba and Ontario.

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.

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 obligated 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, British Columbia (BC), Saskatchewan (SK), Manitoba (MB), Ontario (ON) and Quebec (QC) have enabling legislation and provincial regulations that transfer responsibility for either fully or partially funding the management of packaging and printed paper materials 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 printed paper, 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 provincial packaging and printed paper 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 & Printed Paper 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

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*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 obligated materials distributed to consumers in Ontario. As of this Guidebook update in January 2018, 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 (formerly MMBC) in BC;
- Multi-Material Stewardship Western (MMSW) in SK;
- Multi-Material Stewardship Manitoba (MMSM) in MB, and;
- Stewardship Ontario (SO) 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 obligated materials
- Consultation conducted on 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 ON, MB and SK
- 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 is an industry-led and industry-funded organization working on behalf of organizations participating in Canadian packaging and printed paper stewardship programs. CSSA works with stewardship organizations, provincial governments, local governments and waste management companies to support the efficient and effective delivery of recycling and waste management services to nearly 20 million Canadians.

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 obligated packaging and printed paper (PPP) to consumers in a province where PPP 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*:



*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 obligated 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.

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.

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.

- » 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 packaging and printed paper into that marketplace.
- » If a franchisor has its headquarters located outside of the province and has franchisees inside the province, the franchisor is obligated.

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

Non-residency

- » 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 an obligated 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>

1.8 What is a voluntary steward?

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

- Not resident in 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
- Holds the trademark or intellectual property rights to the brands which it reports
- 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 and for Recycle BC and MMSW, you will also need to sign a Membership Agreement.

[Recycle BC](#)

[Multi-Material Stewardship Western](#)

[Multi Material Stewardship Manitoba](#)

[Stewardship Ontario](#)

1.9 What is packaging and printed paper?

The governments of British Columbia, Saskatchewan, Manitoba and Ontario have all passed enabling legislation followed by regulations which include definitions of packaging and printed paper. Further to these acts and regulations, program plans were presented for approval to provincial Ministries of Environments (MOEs). It is in these program plans that stewards can find the definitions of packaging and printed paper 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 the packaging and printed paper definitions for Recycle BC, MMSW, MMSM and Stewardship Ontario which appear in their respective stewardship plans or in the recently updated 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 obligated materials which are used across all provinces.

	Packaging Definition for purposes of producer obligation and reporting under the PPP stewardship plans includes:	Printed Paper Definition for purposes of producer obligation and reporting under the PPP stewardship plans 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 obligated paper materials please refer to the BC Recycling Regulation.</p>

	<p>Packaging Definition for purposes of producer obligation and reporting under the PPP stewardship plans includes:</p>	<p>Printed Paper Definition for purposes of producer obligation and reporting under the PPP stewardship plans includes:</p>
<p>MMSW</p>	<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 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>
<p>MMSM</p>	<p>Designated materials for the MMSM program include:</p> <ul style="list-style-type: none"> Gable top containers; Aseptic containers; Paper laminates; Corrugated cardboard; Paper packaging; Boxboard and other paper packaging; PET bottles; HDPE bottles and jugs; Polystyrene; Other rigid plastic; LDPE/HDPE film; LDPE/HDPE film carry-out bags; Plastic laminates; Biodegradable plastic film; Aerosol containers; Paint cans; Other steel and metal containers; Aluminum; Foil and other aluminum packaging; Clear (flint) glass packaging; Coloured glass packaging; <p>This definition has been condensed. For full definition of included packaging please refer to the MMSM Program Plan.</p>	<p>Designated printed paper for the MMSM program includes:</p> <ul style="list-style-type: none"> Newsprint; Magazines and catalogues; Directories and other printed materials; <p>This definition has been condensed. For the full definition of printed paper please refer to the MMSM Program Plan.</p>

	Packaging Definition for purposes of producer obligation and reporting under the PPP stewardship plans includes:	Printed Paper Definition for purposes of producer obligation and reporting under the PPP stewardship plans includes:
SO	<p>Packaging for the purposes of the Blue Box Program Plan consists of:</p> <p>Sales packaging or primary packaging;</p> <p>Grouped packaging or secondary packaging that goes to the household;</p> <p>Transportation, distribution or tertiary packaging that is conceived to be distributed to household consumers;</p> <p>Service or in-store packaging;</p> <p>Packaging components and ancillary elements integrated into packaging shall be considered as part of the packaging onto which they are integrated. Ancillary elements directly hung or attached to a product and which perform a packaging function shall be considered packaging unless they are an integral part of this product and all elements are intended to be consumed or disposed of together;</p> <p>Items shall be considered packaging if they fulfil the definition above without prejudice to other functions which the packaging might also perform, unless the item is an integral part of a 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 see subsection 2.1.1 of Stewardship Ontario's Blue Box Program Plan.</p>	<p>Printed paper includes, but is not limited to:</p> <p>Daily, weekly, newspapers;</p> <p>Daily, weekly, monthly and quarterly glossy magazines;</p> <p>Product catalogues including those paid through subscription;</p> <p>Directories including those paid through subscription;</p> <p>Lottery tickets and lottery information;</p> <p>Warranty information, assembly instructions, product use instructions and health information, product registration cards and promotional information that is found inside purchased products;</p> <p>Envelopes, statements and information inserts from banks, credit companies, utilities, service providers;</p> <p>Information, forms and promotional materials distributed by municipal, regional, provincial and federal governments;</p> <p>Business, investment and securities information (i.e., annual reports, mutual fund prospectus);</p> <p>Promotional calendars, posters that are distributed to consumers free of charge (i.e., real estate calendars);</p> <p>Unsolicited promotional information, coupons, handbills and flyers; and transportation and transit schedules.</p> <p>This definition has been condensed. For the full definition of included printed papers please see subsection 2.1.2 of Stewardship Ontario's Blue Box Program Plan.</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, obligated packaging will hereafter be defined as:

Packaging that accompanies consumer goods which are meant for purchase by consumers, are likely to enter the home and ultimately be managed by residential municipal waste management systems.

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;
- » 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.

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 packaging and printed paper 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 Exclusions

The following packaging materials are excluded from packaging and paper stewardship programs and **should not be included** in your report:

1. **Transportation and distribution packaging** that is not intended primarily for use or management in the home. For example, plastic pallet wrap, or corrugate containers for delivery of product to the retailer but not intended for taking home with the consumer.
2. **Industrial or bulk packaging** that is not intended for sale or use by consumers in the home.
3. **Other items that are not generally considered to be packaging** such as accessories to the product that do not serve a packaging function (e.g., plastic cutlery, straws, paper serviettes, or plant pots*); packaging components sold as product (empty) to the end consumer (e.g., garbage bags, organic waste bags, food storage bags, food storage containers); and items that constitute an integral part of the product (e.g., toner cartridges, single use cameras).
4. **Packaging that performs an integral role in the long term use or storage of the product**, has a useful life of at least five years and is intended to facilitate storage or transport or prevent the loss of product components for durable products. This type of packaging remains with the product throughout its useful life and may include CD/DVD cases, power tool cases, vinyl record covers and boxboard used to contain, store and transport pieces of a board game or puzzle.
5. **Packaging for product categories covered by 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 be **excluded** from your PPP reports.

*Plant pots that are intended to remain with a plant throughout its entire life cycle (i.e. the plant is not temporarily packaged in a pot/holder until it can be re-potted or planted) are not considered obligated packaging.

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>The following beverages are NOT on deposit and should be included in your report:</p> <p>Milk and flavoured milk (where milk appears as one of the first three ingredients on the ingredient list).</p> <p>Milk substitutes such as rice milk, soya milk or any other milk replacements that have grains, nuts or vegetables</p> <p>Infant formulas</p> <p>Meal replacements</p> <p>Dietary supplements</p> <p>BC Recycling Regulation 449/2004 – Schedule 1 Beverage Container Product Category</p> <p>Coordinating Organization: Encorp Pacific</p>	<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>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>Environmental Management and Protection Act – Division 1 Beverage Container Program</p> <p>Coordinating Organization(s): SARCAN</p>	<p>CBCRA members 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 program. • 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 obligated 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><i>BC Recycling Regulation 449/2004 – Schedule 1 Beverage Container Product Category</i></p> <p>Coordinating Organization(s): Encorp Pacific Brewers Distributor Ltd (BDL)</p>	<p>Do not report beverage alcohol containers</p> <p><i>Environmental Management and Protection Act – Division 1 Beverage Container Program</i></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 obligated to Recycle BC. BDL members should not report this material.</p>	<p>Secondary Packaging for beer and cider containers is obligated for all stewards of beer and cider containers.</p>	<p>Secondary packaging associated with alcohol beverages 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 obligated 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 obligated and must be reported to Recycle BC for non-BDL members.</p>			<p>Secondary packaging for beer containers is obligated and must be reported to SO for non-BDL members.</p>

*Brewers Distributor Limited

Reporting Tips:

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 is also obligated.

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.

Container	BC	SK	MB	ON
<p>Paint and Coatings Containers</p>	<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> <p>Stewards are required to report all packaging associated with paint.</p>
<p>Reporting Tips</p>	<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 program In Ontario, both containers from fertilizer materials <u>obligated</u> under the MHSW Program and those that are <u>not obligated</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> <p>The lubricating oil product category includes all</p> <p>a) petroleum-derived or synthetic;</p> <p style="padding-left: 20px;">i) crankcase, engine and gear oils; and</p> <p style="padding-left: 20px;">ii) hydraulic, transmission and heat transfer fluids; and</p> <p>b) fluids used for lubricating purposes in machinery or equipment.</p> <p>Empty oil container product category</p> <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): BCUOMA</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): SARRC</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): MARRC</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): Stewardship Ontario Automotive Materials Stewardship</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 obligated under the MHSW Program and those that are not obligated under the MHSW Program are to be reported to the PPP program 			

Click to access Website

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: "diesel exhaust fluid" means 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): <u>SARRC</u>	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 SO • Do not report diesel exhaust fluid container packaging to MMSW 			

1.9.3 What is printed paper?

All provinces include the printed paper category (this category is called 'paper' in SK and BC) as part of the obligated materials in their packaging and printed paper 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' 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 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 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 printed paper 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 will be unsafe or unsanitary to recycle such as paper towel or toilet paper (the paper towel and toilet paper roll is however an obligated material as it is included as packaging).

The following table illustrates what is included in the printed paper 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	✓	✓	✗	✗

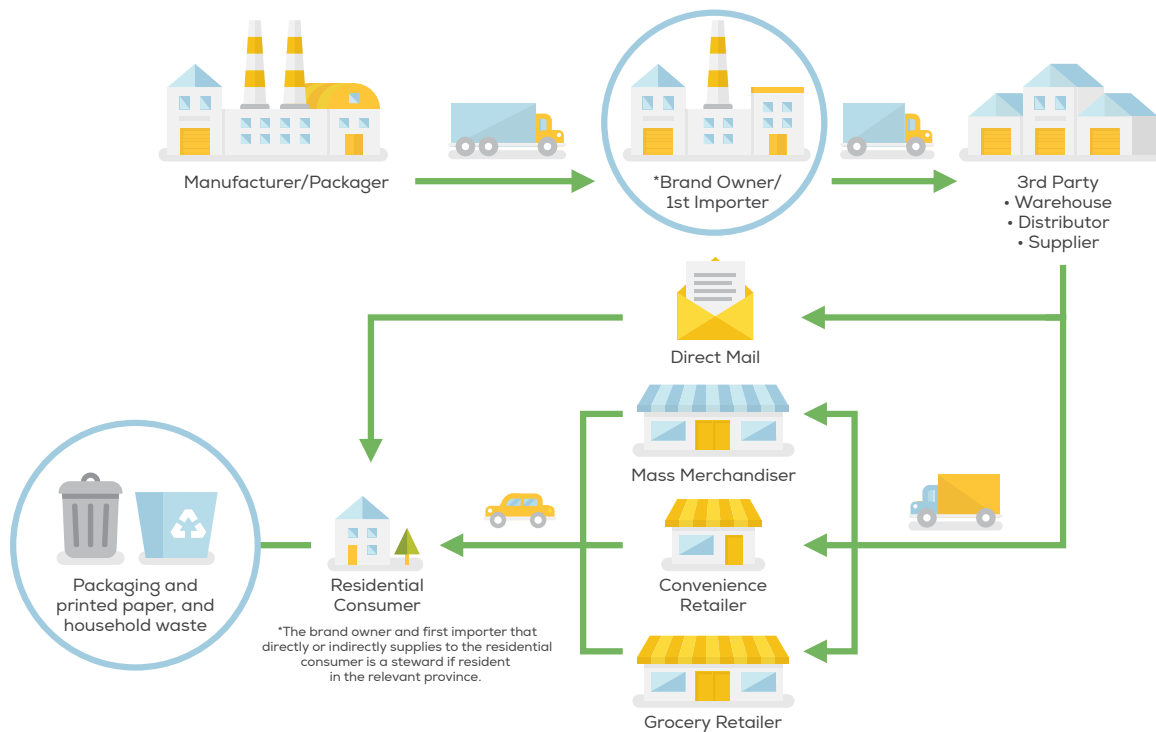
* Newspapers that have a gross revenue of less than \$2 million, or generate less than one tonne of paper, are permanently exempted from the program in Saskatchewan.

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

Supplied to the residential consumer means that the printed paper 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 printed paper 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 printed paper (PPP) supplied to residential consumers of British Columbia, Saskatchewan, Manitoba, or Ontario, you will need to determine if you are 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 becomes 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 and 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 takes on the role of “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, a distributor or retailer supplied by the brand owner, 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 designated 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. Should there be 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 deemed 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 What is a franchisor?

A franchisor is similar to a brand owner since it is:

- A business or organization that is the registrant or licensee of a trademark; or
- A business or organization that owns or is a licensee of intellectual property rights of a trademark.

A franchisor is the steward of PPP supplied by its franchisees. Regardless of its residency status, this applies to franchisors with headquarters located inside or outside of the respective province and applies to franchise locations corporately or independently owned by franchisees. Franchisors are responsible for reporting and paying fees for the PPP supplied by its 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 control of products entering a province from outside of the province. The first importer of a brand becomes the designated steward of PPP associated with imported goods if the brand owner is not resident in the province and a Canadian-based, non-resident brand owner has not become a voluntary steward (as outlined in Section 1.8) for the brand 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 product or the packaging displays both of their brands. Company A is more involved with the production of the product or 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 associated with packaging that 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 B is <u>not</u> resident in Ontario and either has registered the brand and/or holds the intellectual property rights to the brand; Company A is resident in Ontario and is licensee of Company B's brand(s).</p>	<p>Company A as the resident brand owner in ON.</p>
<p>Resident has Licensing Agreement with resident brand owner</p> <p>Company B is resident in Saskatchewan and either has registered and/or holds the intellectual property rights to the brand; Company A also is resident in Saskatchewan and is licensee of Company B's brand.</p>	<p>Company B as the SK resident brand owner.</p>
<p>First importer</p> <p>Company A imports products into Manitoba and is the first to take control of the imported products which are associated with obligated packaging and/or printed paper. The brand owner is not a resident of Manitoba.</p>	<p>Company A as the resident first importer.</p>

Examples	Responsible Party
<p>Franchisor and franchisees</p> <p>Company A is a franchisor with residency in British Columbia with franchisees located in BC.</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 BC.</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 Ontario, Manitoba and Saskatchewan</p>	<p>Company B as the franchisor is responsible to report and pay fees on all three franchise systems</p>
<p>Two brands packaged together</p> <p>Company A and B are packaging their individually branded products together to be supplied in a kit to consumers in Saskatchewan. Company A has a more direct relationship with the joint packaging than company B, but is not resident in Saskatchewan. Company B is resident in Saskatchewan.</p>	<p>Company B as the resident steward in SK is responsible for reporting and paying fees on all products in the kit.</p>
<p>Service packaging with or without brand</p> <p>Company A is resident in BC 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, whether deemed a steward as a brand owner, franchisor or first importer, 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 in Company A's service packaging (e.g., 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?

CSSA is committed to minimizing the administrative burden on small businesses participating in packaging and printed paper stewardship programs to the greatest extent possible. 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 printed paper supplied into the residential marketplace by stewards and does not intend to place an undue burden on small contributors.

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 Printed Paper 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 packaging and printed paper 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	<p>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>	<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>	<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.</p>	<p>A steward is exempt from collecting and reporting data to SO if the steward (including affiliates/subsidiaries) has less than \$2 million gross revenue from the combined sale of all of their products and services in Ontario in a calendar year.</p>

	BC	SK	MB	ON
Weight-based threshold	<p>Only businesses that supply less than one tonne (1,000 kilograms) of packaging and printed paper (PPP) are exempt from the Regulation and reporting to Recycle BC.</p> <p>Stewards that are a single point of retail sale, are exempt from the Regulation and registering with Recycle BC (a single retail location, not supplying consumer products online, or as part of a chain/ franchise, qualify for the single retail exemption others are not exempt).</p>	<p>A permanent exemption has been granted to businesses that generate less than 1,000 kg of household packaging and paper in SK annually.</p> <p>Stewards that are a single point of retail sale, are exempt from the Regulation and registering (a single retail location, not supplying consumer products online, or as part of a chain/ franchise, qualify for the single retail exemption others are not exempt).</p>	N/A	<p>Stewards with gross sales over \$2 million but total reported packaging and printed paper quantities are < 15,000 KG (15 tonnes) must report their materials to SO but are exempt from paying fees.</p>
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 PPP to SK consumers</p> <p>Please visit the MMSW site for more information on flat fees for low volume stewards. .</p>	There are no flat fees for low volume stewards.	There are no flat fees for low volume stewards.
Flat Fee Categories	<ul style="list-style-type: none"> - Stewards that distribute between 5,000 to 9,999 kg and, - Stewards that distribute between 10,000- 15,000 kg of materials. - Flat fees associated with these categories will be provided in the Fall of each year. 	N/A	N/A	N/A

	BC	SK	MB	ON
Franchisors & Franchisee Obligations	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 the amount of packaging and printed paper all its franchisees supply to BC consumers.	Franchisors with headquarters located both inside and outside of the province, with franchisees operating in SK, are responsible for reporting and paying fees on the amount of packaging and printed paper all its franchisees supply to SK consumers.	Franchisors with headquarters located both inside and outside of the province, with franchisees operating in MB, are responsible for reporting and paying fees on the amount of packaging and printed paper all its franchisees supply to MB consumers.	Franchisors with headquarters located both inside and outside of the province, with franchisees operating in ON, are responsible for reporting and paying fees on the amount of packaging and printed paper all its franchisees supply to ON consumers.

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 distributed to 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 that CSSA supports. We encourage you to visit these sites to learn more about these stewardship organizations:

[Recycle BC](#)

[Multi-Material Stewardship Western](#)

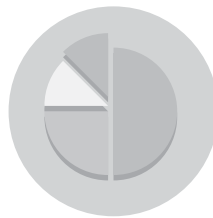
[Multi Material Stewardship Manitoba](#)

[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.

Part Two

How to prepare your steward report



2.0 Introduction

If you are an obligated steward or are signing up as a voluntary steward, it is time to begin collecting your data. This section will prepare you to file your annual steward report(s), including providing information on data collection, methodologies and record keeping.

Companies that have determined they are an obligated steward will need to use the [WeRecycle Portal](#), to register and confirm their obligation. As a steward, you will be asked to supply basic contact information for your organization and then identify a representative, authorized by a senior officer of your organization whom we refer to as the “Primary Contact” (PC), to be the main contact for your organization. The PC has the authority to confirm your obligation for all applicable stewardship programs, file and submit reports and when necessary request an amendment to a report (See Policy for Steward-Initiated Adjustment Requests) to a report.

The Primary Contact has access to all portal functions and can assign other contacts listed below:

- A Secondary Contact is an optional contact who can view reports and invoices, receive program related communications and assign other secondary or environmental contacts.
- An Environmental Lead is an optional contact who can view reports and invoices and will receive program related communications.
- A Billing Contact will receive copies of invoices and financial statements relating to the steward’s account and has the ability to enter data but cannot submit reports. The Billing Contact will receive program related communications.

The same person can act as both the Secondary Contact and the Environmental Lead but there can only be one Primary Contact per program. For more information about using the portal and completing all registration steps, please refer to the Portal User Guide located on the [CSSA website here](#).

2.0.1 Why is the Accuracy of Reports so Important for Stewards?

It is very important that each steward report their designated packaging and printed paper materials accurately in order to ensure stewardship program costs are distributed fairly among all stewards. Stewards’ reported quantities of the PPP they supply to consumers are a key input to the calculation of annual stewardship fees.

To ensure fairness to all, we require stewards to explain the methodologies they use to prepare their reports when they submit their annual reports through the [WeRecycle Portal](#).

The methodologies used and the data reported by stewards are subject to review and verification and stewards are required to maintain records for five years. Process documentation and record keeping also helps to ensure consistency and accuracy of your reports year over year.

Methodologies may include the use of estimates in the absence of packaging weight and composition data; estimates must be clearly and carefully explained and well supported. Stewards who do not know the quantities supplied to residential consumers in a jurisdiction may use the Statistics Canada Population Percentages as provided by Statistics Canada and available [here](#) to estimate the distribution of their products across provinces.

In all cases we encourage stewards to:

- base estimates used to inform steward reports on valid and verifiable information;
- make reasonable estimates, and refer to accounting practices and professional standards for guidance on what is reasonable;
- retain records and be aware that steward reports are subject to verification for a period of at least five years;
- review your reporting processes and methodologies each year prior to submitting your data as methodology changes cannot be applied retroactively.

2.0.2 When do I have to report and pay?

- » Stewards file their annual steward reports by May 31 of each calendar year.
- » The steward report includes the weights and/or quantities of designated PPP supplied to residential consumers during the previous year in each province where they are a steward. For example, the steward report submitted by May 31, 2018 will be based on quantities of PPP supplied during 2017.
- » The steward will be invoiced in 2018 based on the report submitted in May of 2017. In summary, a report based on 2016 data would be submitted by May 31 of 2017 and invoiced in 2018.
- » The total fees are calculated by multiplying each material category fee rate by the quantity of the material you supplied.
- » For new stewards that would not have prior year data to report, estimates of PPP supplied may be used to calculate the steward's fees. Your National Steward Services team can assist any new steward in determining the best way to develop these estimates, and how to complete their first reports as each situation can be quite different. Please refer to the onboarding policy for additional onboarding principles.

2.0.3 Step-by-step guide to compiling your steward report

What follows is a step-by-step guide designed to assist you through the process of preparing your steward report. Should you have additional questions about how to prepare your report after reviewing this section please contact CSSA's National Steward Services team at 1-888-980-9549 and a National Steward Services Representative will be pleased to assist you.

How to prepare a steward report;

1. Identify scope
2. Select a methodology
3. Obtain sales data and/or information on services provided
4. Determine the weight of obligated materials for each product/service/activity
5. Calculate total kilograms of PPP for each material category
6. Identify any additional materials to report
7. Maintain the integrity of your reporting process and data

2.1 Step one: Identify scope

1. It is important that you identify and report only the PPP for which you are obligated. You will therefore need to identify the services, products and activities associated with your organization that result in designated PPP being supplied either directly or indirectly to the residential consumers.
2. Stewards should not report PPP that is the responsibility of another steward. CSSA provides a list of registered stewards and voluntary stewards and we ask that stewards review this list prior to filing their reports. The Steward lists are based on information provided by stewards and can be found on the [CSSA Website](#) and on the individual program websites.

Are you aware of an unregistered stewards?

If so please contact us via email or complete our anonymous contact forms featured on each program website:

- [Recycle BC](#)
- [MMSW](#)
- [MMSM](#)
- [Stewardship Ontario](#)

2.2 Step two: Select a methodology

Some commonly used methods of preparing a steward's report are:

1. Using actual weights – "Specific Identification Method"
2. Using the "Average Bill of Materials" method or ABOM
3. Using CSSA calculators – If you are considering using one of our industry-developed calculators, please contact National Steward Services as the calculators are not applicable for all organizations
4. Some stewards use their own in-house or commercial software and/or engage third parties to assist in their report preparation. The obligation for accuracy of reporting always rests with the obligated steward

Low Volume reporting options are available for some programs – please refer to Part One of the Guidebook, Section 1.11: What is a Small Business Policy?

2.2.1 Specific identification method

This involves detailing the actual weights and materials of the packaging components for each product supplied.

This option may be viable if you already have an established inventory of the weights and materials associated with your packaging and paper materials.

2.2.2 Average Bill of Materials (ABOM) method

For stewards with a large number of SKUs it may not be feasible to obtain the packaging weights by material type for each and every SKU. Instead stewards can prepare an Average Bill of Materials (ABOM) for groups of SKUs with like-packaging.

Detailed steps on how to create and calculate an example ABOM is provided in section 2.5.2.

2.3 Step three: Obtain your sales data and/or information on services provided

- Identify all PPP for which you are the brand owner, franchisor and/or first importer. (Please see sections 1.6 through 1.11 of this guidebook for obligation requirements).
- You must also identify services and other activities undertaken by your organization that generate PPP. Examples of materials that need to be accounted for but are sometimes overlooked include: hard copies of annual reports, bank statements, marketing brochures, flyers, and printed materials distributed to your employees that are likely to be managed in the residential waste stream such as records of employment, pay stubs and T4s, and any envelopes, flyers or inserts accompanying these documents. In order to access this information, you may rely on systems data or mail service data or studies (e.g., number of customers who request ATM receipts and dispose of them on bank property).
- Identify the sources of data available to you and ensure you have access to the data required to complete the report (e.g., franchises, marketing, vendor management, divisions, shareholder services, etc.)
- Ensure changes to your organization (as a result of acquisitions or divestitures of brands or businesses) since your previous reports have been identified and incorporated into your report.
- Extract a sales report from your accounting system for all products sold for which your organization is the obligated steward in the relevant data year. Gather other data as required that will enable you to prepare your report (e.g., shareholders that received annual reports, marketing materials provided to consumers, etc.).

2.3.1 Data that should not be included in your reports:

Stewards may supply packaging that is not obligated to include in their steward reports. We have provided some guidance below, but if you have any questions about what is and is not obligated please contact National Steward Services.

Please see below for packaging that should not be included in your report.

2.3.1.1 Durable Packaging: Packaging that performs an integral role in the long term use or storage of the product

This refers to packaging that has a useful life of at least five years and is intended to facilitate storage or transport or prevent the loss of product components for durable products and remains with the product throughout its useful life. Where only a portion of the packaging is considered integral to the long term use or storage of the product, this portion may be omitted from the steward report provided this can be justified.

The following are considered durable packaging and should not be included in your report:

- CD/ DVD cases
- Power tool cases
- Vinyl record covers
- The boxboard used to contain, store and transport pieces of a board game or puzzle

Please be sure to include a note in your methodology for any weights for this type of material you have excluded from your report and document your rationale for these exclusions.

2.3.1.2 Materials supplied to consumers but not managed in the residential waste stream

This includes products distributed to consumers that are consumed on-site so that the packaging and/or printed materials associated with the product is disposed of at your place of business and not taken home for disposal in the residential waste stream. For example, food service establishments where a portion of customers eat in the restaurant and dispose of their waste at the restaurant. That portion of PPP that is disposed of on-site should not be included in the steward report.

2.3.1.3 Packaging removed from consumer's home

This includes, packaging for home delivery of large appliances where the packaging is taken away after delivery or installation (e.g. installation of an appliance where the corrugated box, polystyrene, paper labels etc. are removed from the home after installation).

The steward must have documentation to support the exclusion of this material from their report and include an explanatory note in their methodology.

For 2018 reporting, stewards preparing reports that will include deductions are reminded that additional information about deductions is being collected. An Excel declaration form has been added to the [WeRecycle Portal](#) for stewards to provide information on the types of deductions taken.

Please contact National Steward Services with any questions about reporting or deductions: 1-888-980-9549 or stewards@cssalliance.ca.

2.3.1.4 Industrial, commercial or transportation packaging

This includes packaging that is not intended for use by the consumer at home. This can include corrugate or boxboard shipping cases, pallet wrap or any other material used for the distribution of product to a retail outlet and not meant for distribution to the consumer.

2.3.1.5 Products and services supplied to commercial customers for their consumption may be omitted

When a steward supplies the same product to residential consumers and commercial customers, you may omit the PPP associated with the product supplied to commercial customers if the commercial customer will dispose of the PPP through commercial waste management services. You must be able to demonstrate that the PPP omitted from the report was supplied to commercial customers for their consumption or for the consumption of other commercial organizations and that the PPP omitted does not enter the residential waste stream.

This may include the following:

- A steward sells cleaning products to a retailer who in turn sells these products to both residential consumers and businesses. The steward is able to omit from their report the packaging for those cleaning products sold to commercial or business customers which will not be managed in the residential waste stream. The steward must however include the portion of packaging sold to residential consumers. You may determine this split between residential and commercial customers by looking at packaging format (industrial/large format packaging) or by requesting sales data from your retail partner who may be able to provide historical average of percent of sales to non-residential customers. The steward must maintain documentation or support for the portion of material omitted from their steward report.
- A steward sells packages of food such as small packages of ketchup to hospitals. These packages of ketchup end up on patient food trays. The packaging is disposed of via a commercial waste management system and the steward should not include them in their report. (Please note that if the steward is supplying the ketchup packages to a quick service restaurant, then some of those packages would need to be reported because a percentage of those packages would be taken off-site and disposed of at home).

2.3.1.6 Other items to exclude from your report:

- Do not report items that are not generally considered to be packaging such as accessories to the product that do not serve a packaging function. This would include: plastic cutlery, straws, paper serviettes.
- Do not report packaging sold as a product (empty) to the end consumer. This would include: garbage bags, organic waste bags, food storage bags, food storage containers.
- Do not report items that constitute an integral part of the product. This would include toner cartridges and single use cameras.

If you can prove (with auditable data) that specific products are only sold to non-residential establishments for commercial use, you do not need to include that packaging in your reports. You must ensure you retain all supporting documentation about any materials you have not included as you may be required to justify and support their omission with auditable data upon request.

2.4 Step four: Determine the weight of obligated materials for each product/service/activity

The first step is to determine all the correct material categories for which you are reporting and which material list to use when filing your annual steward reports using the WeRecycle Portal. The national material list (Part Three of this guidebook) and province specific material lists have been developed to provide stewards with the option of filing nationally or provincially. The Portal User Guide provides instructions on how to select your reporting preferences using the national or provincial material lists.

Next you will need to weigh the packaging and identify packaging material type. Some stewards use a specially designed system or database, or use excel spreadsheets.

Next you will need to weigh the packaging by type of material.

Before weights and material sub-categories are obtained, ABOM groups will need to be defined (if the ABOM method is being used).

- When developing ABOM groups, it is helpful to use the company's detailed chart of accounts to identify groups of like packaging materials. Typically, the most detailed level of the chart of accounts is used and each detailed account level is examined to determine if products in the respective group are considered similar in terms of packaging materials used and size of materials used. Where the packaging materials are dissimilar they can be further broken out into smaller ABOM groups.
- Once the ABOM groups have been defined, a sample of products would be selected to represent each ABOM group. The sample size for each ABOM group should be directly proportionate to the heterogeneity of the ABOM group. Where an ABOM group is completely homogeneous (e.g. an ABOM consisting of only 250 ml steel can products) a sample size of

one may be appropriate.

- Both the specific identification and ABOM methods require that you determine the weight and material sub-categories for packaging materials associated with your products to be reported. There are several options for obtaining weights and material sub-categories where they are not already known. These include:

- » **Option 1** - Obtain packaging data (the materials and their weights) from vendors or industry associations, where available. If this method is selected, steps should be taken to ensure the accuracy of weights provided by the vendors. This could include a discussion with the vendor as to how the weights were obtained or testing the data for accuracy. Determine that processes are in place to obtain accurate weights (i.e. not estimated weights) and material classifications.
- » **Option 2** - Physically examine the packaging components to determine their weights and material categories. This may require the acquisition of a scale which is accurate at least 0.1 grams in order to obtain the weights of packaging materials.

For either option, care should be taken to exclude any materials that are not provided to the residential consumer as noted in the section 2.3.1 above. Please ensure you keep all supporting documentation on the weights you have deducted or excluded from your reports.

Where products sold include obligated materials such as magazines or paper for general use (e.g. product manuals), the weight of these obligated materials should be included in the weights to be reported.

2.4.1 The component threshold rule

The component threshold rule provides reporting guidance on how to report packaging that is made up of two or more different material types when certain components of the package constitute a small proportion of the entire package. The component threshold rule is applied as follows:

- If a packaging component or the ancillary packaging (defined below) weighs less than 5% of the overall weight of all packaging components combined, then the steward may report the weight of the component or the ancillary packaging under the material category that represents the majority of the package's weight.
- If the packaging component or the ancillary packaging (defined below) weighs more than 5% and remains attached to the packaging when the consumer discards the packaging, then the steward is required to report the packaging component or ancillary packaging under the material category that represents the majority of the package's weight.
- If the packaging component or ancillary packaging weighs more than 5% and will not remain connected to the packaging when the consumer disposes of it, then the steward is required to report the packaging component or ancillary packaging under the specific material category associated with the packaging component or ancillary packaging.

Definitions:

Packaging Component is an integrated part of the packaging and is attached to the package when supplied to the consumer. Examples of packaging components include: label on a water bottle, label on a corrugated box or the steel lid on a glass bottle.

Ancillary Elements are packaging items that help the consumer use the product and are attached to the packaging. Examples of ancillary packaging include: mascara brush forming part of a container closure, a toy on the top of candy acting as part of the closure, devices for measuring dosage that form part of a detergent container cap, or the pouring spout on a juice or milk carton.

See table below for examples.

Scenario	How to Report	Example
A packaging component or ancillary packaging weighs less than 5% of the overall packaging weight.	The weight of the packaging component or ancillary packaging may be reported under the material that represents the majority of the package's weight.	Bottle of water: Since the paper label weighs less than 5% of the overall bottle weight, the weight of the paper or plastic label can be reported in the same material category as the bottle.
A packaging component or the ancillary packaging weighs more than 5% of the overall packaging weight and remains attached to the packaging when the consumer discards the packaging.	The weight of the packaging component or ancillary packaging must be reported under the material that represents the majority of the package's weight.	Hand sanitizer bottle: Since the pump weighs more than 5% of the overall packaging weight, but will get discarded with the main bottle component, the pump can be reported in the same material category as the bottle. The label that is non-separable from the bottle can also be reported in the same material category as the bottle.
The packaging component or the ancillary packaging weighs more than 5% of the overall packaging weight and does not remain attached to the packaging when the consumer disposes of the packaging.	Stewards must report the weight of the component or ancillary packaging under the specific material sub-category associated with the packaging component.	Frozen juice can: Since the steel lid of the frozen juice can weighs more than 5% of the overall packaging weight and will be separated from the main package when the consumer disposes of it, the lid must be reported under the appropriate "steel" material category separately from the paper laminate juice can.

The component threshold rule does not apply in the following scenarios:

- » The packaging around multiple objects, for instance the plastic film around a pack of juice boxes or water bottles, must be reported separately.
- » The paper sleeve around a six-pack of yogurt containers must be reported separately.
- » A two-pack of shampoo and conditioner where film and boxboard co-join the products must each be reported separately.

2.4.2 Once obtained, the weight of each material can be incorporated into your spreadsheet as follows:

Chart of accounts				
Product	Sales quantity	Other printed materials (kg)	Paper laminates (kg)	Boxboard (kg)
Product A	100	0.05	0.002	0.1
Product B	500	0.1	0.05	0.05

2.5 Step five: Calculate the total kilograms of PPP for each material category

2.5.1 Specific identification method

Note: skip to step 2.5.2 for ABOM method.

Where the specific identification method is used, the weight of each packaging material should be multiplied by the quantity sold as noted in your spreadsheet or

data management tool to arrive at the total weight of each material per product. The columns containing the total kilograms per material sub-category can then be summed up to arrive at the kilograms to be reported. This could be organized in your spreadsheet as follows:

Product	Sales quantity	Per product			Total		
		Other printed material (kg)	Paper laminates (kg)	Boxboard (kg)	Other printed material (kg)	Paper laminates (kg)	Boxboard (kg)
Product A	100	0.05	0.002	0.1	5	0.2	10
Product B	500	0.1	0.05	0.05	50	25	25
Total					55	25.2	35

2.5.2 Average Bill of Materials (ABOM) Method

The ABOM method follows a process to determine average weights for each material for groups of like products ("ABOM groups").

For example, a grocery retailer may be obligated to report on several varieties of frozen dinners that come in slightly different sizes (e.g. 150g, and 250 g). Each frozen dinner has similar packaging; a boxboard outer box and a PET plastic tray and a plastic film cover.

With the ABOM method, you can calculate the average weights of your various materials. The steps below will walk you through the process.

Calculating ABOMs by using weighted averages, allows each product to be weighted relative to its percentage of total sales. This method is recommended because it results in a more accurate allocation of material weights to each of the products inside an ABOM group.

2.5.2.1 Weighted-Average ABOM Method: Steps to Build and Calculate a Weighted-Average ABOM (see chart 2.5.2.1 below for details)

Step 1: Identify products with like-packaging.

Let's assume your company is obligated to report for approximately 100 SKUs of cereal in boxes ranging from 250g to 750g in size. Even though there are several varieties of cereals in several sizes of cereal boxes, all the packaging is composed of the same materials: a Boxboard outer box and an inner liner made from Plastic Laminate.

Step 2: Choose a representative sample of products.

Within your 100 SKUs of cereal boxes, you observe that there are 10 different sizes of boxes. Six of them fall into what you consider "large;" four of them are "medium." Within the medium group, you identify one of the boxes as a good representative sample (the circled box below will become your Sample A). You will apply the same principle of observation to select the best sample for the large sized group.



You now have two sample products: Sample A which represents the various cereal boxes in the medium sized group, and Sample B which represents the various cereal boxes in the large sized group.

Step 3: Record the weight of A and B for each of the obligated materials, in this case Boxboard and Plastic Laminates.

You've recorded that A's Boxboard weighs 63.8 g while B's weighs 98.8 g. For Plastic Laminates, A's weighs 9.3 g while B's weighs 11.7 g.

Sample	Product	Boxboard Weight (g)	Plastic Laminates Weight (g)
Representative Sample A	Medium Sized Cereal Boxes	63.8	9.3
Representative Sample B	Large Sized Cereal Boxes	98.8	11.7

Step 4: Determine your representative samples' sales ratios relative to one another.

Next you will determine the percentage of total sales of the representative samples are sold with respect to one another. If you determine that your medium cereal boxes (A), for instance, are sold 35% of the time compared to large cereal boxes (B) at 65%, then these are the percentages you will need to calculate your weighted averages.

Sample	Product	Boxboard Weight (g)	Plastic Laminates Weight (g)	Sales Quantity	Percentage of Total Sales
Representative Sample A	Medium Sized Cereal Boxes	63.8	9.3	350	35%
Representative Sample B	Large Sized Cereal Boxes	98.8	11.7	650	65%
Total Cereal Boxes Sold (A+B)				1,000	100%

Step 5: Multiply the weight of each material that you obtained in Step 4 by the representative sample's percent share of sales.

A's Boxboard weighs 63.8 g. Multiply that by its percentage of total sales (calculated in Step 4) to obtain a weighted amount for Boxboard. Repeat this step for each applicable product and its packaging material.

Step 6: Sum each material's weights for each material category.

When you add the weighted material categories for A and B, this should provide you with a weighted average for both Boxboard and Plastic Laminates. As such, 86.6 g and 10.9 g are the weighted averages for each of the respective materials. See chart 2.5.2.1 below for more detail.

Step 7: Multiply the weighted averages for each material category by the total units sold.

For Boxboard:

- Multiply the weighted average of 86.6 g by the number of units sold that are in your ABOM group, 500,000.
- You should arrive at 43,300,000 g or 43,300 KG as the amount to report under Boxboard.

For Plastic Laminates:

- Multiply the weighted average of 10.9 g by 500,000 units sold.
- You should arrive at 5,450,000 g or 5,450 KG for Plastic Laminates.

Chart 2.5.2.1 – Recap of all the Steps to Calculate a Weighted-Average ABOM:

Step 1: Identify products with like-packaging

Step 2: Choose a representative sample of products

Step 3: Record the weight of A and B for each of the obligated materials

E.g., 63.8 g and 98.8 g for Boxboard, and 9.3 g and 11.7 g for Plastic Laminates

Step 4: Determine your sales volumes

E.g., $350 \div 1000 = 35\%$ and $650 \div 1000 = 65\%$

Step 5: Calculate weighted averages for each material

E.g., $35\% \times 63.8 = 22.3\text{ g}$ and $35\% \times 9.3 = 3.3\text{ g}$

Step 6: Sum each material's weights for each material category

E.g., $22.3 + 64.2 = 86.6\text{ g}$ and $3.3 + 7.6 = 10.9\text{ g}$

Step 7: Multiply the weighted averages for each material category by the total count of units sold.

E.g., BOXBOARD: $86.6 \times 500,000 = 43,300,000\text{ g}$

PLASTIC LAMINATES: $10.9 \times 500,000 = 5,450,000\text{ g}$

Convert to kilograms:

$43,300,000\text{ g} \div 1000 = 43,300\text{ KG}$

$5,450,000\text{ g} \div 1000 = 5,450\text{ KG}$

Sample	Product	Boxboard Weight (g)	Plastic Laminates Weight (g)	Sales Quantity	Percentage of Total Sales	Weighted Average (g) - BOXBOARD	Weighted Average (g) - PLASTIC LAMINATES
Representative Sample A	Medium sized cereal boxes	63.8	9.3	350	35%	22.3	3.3
Representative Sample B	Large sized cereal boxes	98.8	11.7	650	65%	64.2	7.6
Total cereal boxes sold (A+B)				1,000	100%	Total Weighted Ave: 86.6	Total Weighted Ave: 10.9
Number of units sold that are grouped in ABOM 1							500,000
Final weight of boxboard to be reported (kg)							43,300
Final weight of plastic laminates to be reported (kg)							5,450

For additional information on more complex product groupings, and support on building your company's ABOMs, please contact Steward Services by email at stewards@cssalliance.ca.

2.5.2.2 Straight-Average ABOM Method: Steps to Build and Calculate a Straight-Average ABOM (See Chart 2.5.2.2 below for Details)

The steps needed to build a straight-average ABOM are similar to that of the weighted-average method described above. However, it could be less accurate if the representative samples within your ABOM are of considerably different weights and sales volumes. Therefore, if you decide to utilize the straight average-average method, If you decide to use the straight-average method, you are encouraged to ensure that the weights of the representative samples' packaging within your ABOM group are reasonably similar to one another.

Step 1: Identify products with like-packaging and like-weights.

Using the same example as above, let's assume your company is obligated to report for approximately 100 SKUs of cereal in boxes ranging from 250g to 750g in size. Even though there are several varieties of cereals in several sizes of cereal boxes, all the packaging is composed of the same materials: a Boxboard outer box and an inner liner made from Plastic Laminate.

Step 2: Choose a representative sample of products.

Within your 100 SKUs of cereal boxes, you observe that there are 10 different sizes of boxes. Six of them fall into what you consider "large;" four of them are "medium." Within the medium group below, you identify one of the boxes as a good representative sample (the circled box below will become your Sample A). You will apply the same principle of observation to select the best sample for the large sized group.



You now have two sample products: Sample A which represents the various cereal boxes in the medium sized group, and Sample B which represents the various cereal boxes in the large sized group.

Step 3: Record the weight of A and B for each of the obligated materials, in this case Boxboard and Plastic Laminates.

You've recorded that A's Boxboard weighs 63.8 g while B's weighs 98.8 g. For Plastic Laminates, A's weighs 9.3 g while B's weighs 11.7 g.

Sample	Product	Boxboard Weight (g)	Plastic Laminates Weight (g)
Representative Sample A	Medium Sized Cereal Boxes	63.8	9.3
Representative Sample B	Large Sized Cereal Boxes	98.8	11.7

Step 4: Determine the straight-average for each packaging material.

For each packaging material, take the sum of each of your sample's weights and divide by the number of samples in the ABOM. For example, $(63.8 \text{ g} + 98.8 \text{ g})/2 = 81.3 \text{ g}$.

Sample	Product	Boxboard Weight (g)	Plastic Laminates Weight (g)
Representative Sample A	Medium Sized Cereal Boxes	63.8	9.3
Representative Sample B	Large Sized Cereal Boxes	98.8	11.7
Straight-Average Weights		81.3	10.5

Step 5: Multiply the straight-average weight of each material that you obtained in Step 4 by the number of units sold that are grouped in ABOM 1.

For Boxboard:

- Multiply the straight average weight of 81.3 g by the number of units sold, 500,000 – You should arrive at 40,650,000 g or 40,650 KG as the amount to report for Boxboard.

For Plastic Laminates:

- Multiply the straight average weight of 10.5 g by the number of units sold, 500,000.
- You should arrive at 5,250,000 g or 5,250 KG.

Chart 2.5.2.2 – Recap of all the Steps to Calculate a Straight-Average ABOM:

Step 1 - Identify products with like-packaging with like-weights

Step 2 - Choose a representative sample of products

Step 3 - Record the weight of A and B for each of the obligated materials

- E.g., 63.8 g and 98.8 g for Boxboard, and 9.3 g and 11.7 g for Plastic Laminates

Step 4 - Determine the straight-average for each packaging material

- E.g., $(63.8 \text{ g} + 98.8 \text{ g})/2 = 81.3 \text{ g}$ and $(9.3 \text{ g} + 11.7 \text{ g})/2 = 10.5 \text{ g}$

Step 5 - Multiply the straight-average weight of each material that you obtained in Step 4 by the number of units sold that are grouped in ABOM 1.

- E.g., BOXBOARD: $81.3 \text{ g} \times 500,000 = 40,650,000 \text{ g}$

- PLASTIC LAMINATES: $10.5 \text{ g} \times 500,000 = 5,250,000 \text{ g}$

Convert to kilograms:

- $40,650,000 \text{ g} \div 1000 = 40,650 \text{ KG}$

- $5,250,000 \text{ g} \div 1000 = 5,250 \text{ KG}$

Sample	Product	Boxboard Weight (g)	Plastic Laminates Weight (g)
Representative Sample A	Medium sized cereal boxes	63.8	9.3
Representative Sample B	Large sized cereal boxes	98.8	11.7
Straight-Averaged Weights		81.3	10.5
Number of units sold that are grouped in ABOM 1			500,000
Final weight of boxboard to be reported (kg)			40,650
Final weight of plastic laminates to be reported (kg)			5,250

2.6 Step six: Identify any additional materials to report

In addition to packaging materials associated with products for which you are the brand owner or first importer, there are other materials which need to be included in your annual steward reports such as service packaging and printed materials distributed to residential

homes, cash register receipts, brochures, coupons, take-out menus, annual statements, printed paper distributed to employees including Record of Employment, T4s and paystubs, to name just a few. See section 1.9 in Part One of the guidebook for more information.

Items to be reported	Source of weight and material classification	Additional comments
Service packaging (E.g., shopping bags, receipt rolls, quick serve food containers, direct mail shipping packaging etc.)	Vendor – Typically can provide weight by case and the material used.	Ensure the weight provided does not include the box used to ship the service packaging to the steward as this will not be provided to the end consumer and therefore does not need to be included. Service packaging can be tracked and reported using the total weight of materials shipped to store locations (vs. tracking materials that have left each store with customers).
Printed materials (E.g. product catalogues, flyers, annual reports, brochures, take out menus, T4s, paystubs etc.)	Printing Company – Typically can provide total weight of all paper used for the order.	Ensure the weight is in the correct unit of measurement (i.e. kg).

As with all other aspects of your report, ensure any information provided by a third party is retained as it may be requested for examination.

Once the total weights have been calculated for additional materials, they must be added to the total weights calculated per material sub-category in a summary sheet, as illustrated below:

SUMMARY SHEET

Item to be reported	Total weights		
	Other printed materials (kg)	Paper laminates (kg)	Boxboard (kg)
Packaging material weights	81.25	224.7	971.25
Additional materials distributed	30.5		
Total weights to be reported	111.75	224.7	971.25

2.7 Step seven: Maintain the integrity of your reporting processes and data

Once these processes have been established for your first report and your data prepared, the preparation process of future reports may require less effort. We recommend that you maintain both the records of the process you used to produce the report and the data that includes a list of your data sources and the tools or any internal reports used. Stewards are required to maintain documentation for a period of five years from the date the report was due as all reports may be subject to third party review.

Each year, weights and material categories should be verified to ensure accuracy going forward. We recommend that you review your processes prior to reporting each year to ensure the accuracy of your reports as retroactive adjustments due to methodology changes are not permitted.

2.7.1 Specific identification method

The sales report extraction process performed for each report should incorporate the identification of any new products to be reported; weights and materials should also be verified to ensure that they have not changed for existing products.

2.7.2 ABOM method

The ABOM groups should be examined to verify they are reasonable and whether the packaging materials profile for each ABOM has changed. The ABOM composition and packaging information/data must be maintained and adjusted as required.

2.7.3 Additional materials

Any weights and materials information obtained from third parties that are still in use should be verified with the vendor to ensure that both weights and materials used have not changed.

2.7.4 Process documentation

Documenting your detailed reporting processes will ensure unintended changes in the process are not made in subsequent reports. It will also ensure the process is applied consistently irrespective of who prepares the report and substantiation of your methodology for any reviews (including third party reviews) that may be requested is maintained. Change management is an important aspect of your report preparation process as well as records retention.

Part Three

National material list



3.0 National material list

Below please find the national material list. The tables below provide stewards with a list of the material categories for which they need to report in each province.

A green check mark indicates that that material is obligated in that province and should be reported. Please consult the “Examples & Reporting Tips” for further guidance on how to report each material. **Please note that the examples provided are for illustrative purposes only and should not be used to definitively establish the correct reporting category.**

If you have questions about the material list, please contact National Steward Services at 1-888-980-9549 or by email at stewards@cssalliance.ca.

A downloadable PDF of the national material list and the province-specific material lists are also available. Please visit <http://guidebook.cssalliance.ca/> where you can download the national and province-specific material lists from the homepage.



For more information on how the Program Plans define obligated packaging and printed paper, please refer to section 1.9.1 of Part One of the guidebook. For more information on which materials to exclude from your report, please refer to section 2.3.1 of Part Two of the guidebook.

Stewards should refer to the definition of each material category when determining under which category the printed paper or packaging should be reported. Examples provided under each material reporting category are provided for illustrative purposes only and should not be used to definitively establish the correct reporting category.

Printed Paper

National Material List - Subcategory	BC	SK	MB	ON	Examples & Reporting Tips (Examples provided for illustrative purposes only)
Newspaper – CNA/OCNA Members				✔	<p>Definition: Only includes newspapers that are listed as members in good standing of the Canadian Newspaper Association (CNA) or the Ontario Community Newspaper Association (OCNA) as of January 1st of the obligation year. (Note: CNA/OCNA is now News Media Canada)</p> <p>Reporting Tips: Circulars or inserts made of newsprint should be reported under “Other Newsprint – Non-CNA/OCNA Members”. Plastic film used to protect the newspaper should be reported under either LDPE HDPE Film; PLA, PHA, PHB - Plastic Film or as Plastic Laminates – Non Beverage if made from other film. Newsprint used as product packaging should be reported under Boxboard and Other Paper Packaging.</p>
Other Newsprint – Non CNA/OCNA Members				✔	<p>Definition: Includes all newspaper titles that are not listed as a member of either the Canadian Newspaper Association (CNA) or of the Ontario Community Newspapers Association (OCNA). Also includes all other newsprint material not used as packaging including circulars, flyers and inserts made of newsprint. This includes circulars, flyers & inserts distributed by both CNA/OCNA and non-CNA/OCNA members.</p> <p>Examples: Non-CNA/OCNA newspaper publications, CNA/OCNA and non-CNA/OCNA members’ newsprint inserts, circulars. Promotional information, flyers, park guides, auto publications or real estate, supplements printed on newsprint.</p> <p>Reporting Tips: Newsprint used as product packaging should be reported under Boxboard and Other Paper Packaging. Stewards should report film contained around newspapers for protection as either LDPE/HDPE Film; PLA, PHA, PHB - Plastic Film or as Plastic Laminates – Non-Beverage if made from other film.</p>

National Material List - Subcategory	BC	SK	MB	ON	Examples & Reporting Tips (Examples provided for illustrative purposes only)
Newspapers	✓	✓	✓		<p>Examples: Newspaper publications with or without a glossy cover and published for quick consumption.</p> <p>Reporting Tips: Plastic film used to protect newspaper should be reported under either LDPE/HDPE Film; PLA, PHA, PHB - Plastic Film; or as Plastic Laminates - Non-Beverage if made from any other film. Newspaper used as a product packaging should be reported as Boxboard and Other Paper Packaging subcategory.</p>
Newsprint (Inserts and Circulars)	✓	✓	✓		<p>Definition: Newsprint inserts, flyers and circulars.</p> <p>Examples: Including park guides, auto publications, real estate supplements and product manuals printed on newsprint.</p> <p>Reporting Tips: Stewards should report film contained around newsprint for protection as either LDPE/HDPE Film; PLA, PHA, PHB - Plastic Film; or as Plastic Laminates - Non-Beverage if made from any other film. Newsprint used as product packaging should be reported as Boxboard and Other Paper Packaging.</p>
Magazines	✓	✓	✓	✓	<p>Definition: Bound periodicals, whether the paper is coated, glossy/non-glossy, which sometimes includes mastheads.</p> <p>Examples: Includes daily/weekly/monthly or annual magazines and travel or promotional magazines.</p> <p>Reporting Tips: Stewards should report film contained around catalogues for protection as either LDPE/HDPE Film; PLA, PHA, PHB - Plastic Film; or as Plastic Laminates - Non-Beverage if made from any other film.</p>
Catalogues	✓	✓	✓	✓	<p>Definition: Bound paper, whether the paper is coated, glossy/non-glossy.</p> <p>Examples: Retailer product catalogues, bound promotional documents containing product lists, coupon books, automotive and real estate guides/catalogues (if not printed on newsprint).</p> <p>Reporting Tips: Stewards should report film used around catalogues for protection as either LDPE/HDPE Film; PLA, PHA, PHB - Plastic Film; or as Plastic Laminates - Non-Beverage if made from other film. Report bound product manuals as Other Printed Paper. Report bound product manuals printed on newsprint as Newsprint (Inserts and Circulars) or as Other Newsprint - Non-CNA/OCNA Members. Report bound printed directories that include business or residential contact information under Directories.</p>
Directories	✓	✓	✓	✓	<p>Definition: Printed bound directories, whether printed on newsprint, glossy/non-glossy paper of residential and/or business contact information such as telephone numbers, postal codes and websites.</p> <p>Examples: Phone books.</p> <p>Reporting Tips: Excludes other types of bound reference books.</p>
Paper for General Use	✓	✓			<p>Definition: Paper that is used for copying, writing or any other general use.</p> <p>Examples: Loose-leaf paper purchased for use in home printers, blank graph or ruled notebooks and notepads, sketchpads, colouring books, activity work-books, paper wrapping paper, construction and craft paper.</p>



National Material List - Subcategory	BC	SK	MB	ON	Examples & Reporting Tips (Examples provided for illustrative purposes only)
Purchased Posters, Calendars, Greeting Cards and Envelopes	✓	✓			<p>Definition: Printed paper sold as products.</p> <p>Examples: Posters, calendars, greeting cards, blank envelopes purchased individually or in bulk.</p> <p>Reporting Tip: Excludes any promotional/complimentary posters, calendars, greeting cards and envelopes. Those items should be reported as Other Printed Materials.</p>
Other Printed Materials	✓	✓	✓	✓	<p>Definition: All other printed paper/material that is not included in the printed paper categories above.</p> <p>Examples: Blank and printed envelopes distributed to the residential consumer; promotional cards sent to the residential consumer; free promotional calendars and posters; promotional inserts within or outside envelopes; printed information found within packaged products (such as assembly instructions, user guides, promotional information, warranty cards, product safety information, coupons); annual policy information including policy documents and statements; monthly, quarterly or annual statements; investment fund reports, fund prospectus, contracts, lottery tickets, scratch cards and fund raising tickets; cash register receipts, debit and credit receipts, proof of purchases and other printed material provided at point of sale such as promotional post cards; statements and information inserts from banks, credit card companies and utility companies; information and forms distributed by municipal, regional, provincial and federal governments; transportation and transit schedules, HR-related documents distributed to employees such as T4s.</p> <p>Reporting Tips: Excludes: soft or hard cover fiction, non-fiction books and bound text books sold as products to the residential consumer. Stewards should report film for protection of printed materials as LDPE/HDPE Film; PLA, PHA, PHB - Plastic Film, or as Plastic Laminates - Non-Beverage if made from any other film.</p> <p> In BC and SK: paper for general use including loose-leaf paper purchased for home printers, blank, graph or ruled notebooks and notepads and sketchpads are included and need to be reported under Paper for General Use.</p> <p> In BC and SK: <u>purchased</u> posters, calendars, greeting cards, blank envelopes purchased in bulk or individually are included and should be reported under Purchased Posters, Calendars, Greeting Cards.</p>

The  indicates that there are province-specific differences that you need to note.





Paper Packaging

All paper packaging that is used for the containment, protection, handling, delivery and presentation of goods supplied to residential consumers. This category includes all paper packaging regardless of the fibre source of the material, including, but not limited to, wood, wheat, rice, cotton, bananas, eucalyptus, bamboo, hemp, and sugar cane (bagasse) fibre sources.

National Material List-Subcategory	BC	SK	MB	ON	Examples & Reporting Tips (Examples provided for illustrative purposes only)
Gable Top Containers - Beverage - Milk and Milk Substitutes	✓	Deposit	✓	✓	<p>Definition: Includes gable top and polycoated cartons used for milk and milk substitute products where they are not on deposit.</p> <p>Examples: Milk, flavoured milk and milk substitutes when not on deposit (see reporting tips below for clarification), cream cartons, infant formula, meal replacements and dietary supplements.</p> <p>Reporting Tips:</p> <p> In BC: Please note the following beverages are not on deposit and should be included in your steward report: milk, milk substitutes such as rice milk, almond milk, soy milk, coconut milk (or any other milk substitute that comes from grains, nuts or vegetables), flavoured milk (where milk appears as one of the first three ingredients in the ingredient list), ready-to-drink infant formulas, dietary supplements and meal replacements.</p> <p> In SK: Please note the following ready-to-drink beverages are not on deposit and should be included in your steward report: infant formula, dietary supplements and meal replacement products.</p> <p>Please Note: SK includes all milk beverages (including milk, buttermilk, cream, fluid coffee cream, lactose-free milk products, drinkable yogurts), and non-dairy ready-to-drink milk substitute beverages (such as rice milk, soy milk, almond milk, coconut milk) in the deposit program. Do not include these materials in your report.</p>
Gable Top Containers - Beverage - Wine and Spirits	Deposit	Deposit	✓	Deposit	<p>Definition: Includes gable top and polycoated cartons used for alcoholic beverages including wine and spirits.</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation.</p>
Gable Top Containers - Beverage - Non-Alcoholic	Deposit	Deposit	✓	✓	<p>Definition: Includes gable top and polycoated cartons used for non-alcoholic beverages.</p> <p>Examples: Non-alcoholic juice, lemonade.</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation.</p>
Gable Top Containers - Non-Beverage	✓	✓	✓	✓	<p>Definition: Includes gable top polycoated cartons used for non-beverage products.</p> <p>Examples: Molasses, sugar cartons, confectionary products, laundry and cleaning products.</p>

National Material List-Subcategory	BC	SK	MB	ON	Examples & Reporting Tips (Examples provided for illustrative purposes only)
Aseptic Containers - Beverage - Milk and Milk Substitutes	✔	Deposit	✔	✔	<p>Definition: Includes aseptic polycoated and foilized boxes and containers used for milk and milk substitute products where not on deposit.</p> <p>Examples: Milk, flavoured milk and milk substitute products when not on deposit (see reporting tips below for clarification), cream cartons, infant formula, meal replacements and dietary supplements.</p> <p> In BC: Please note the following beverages are not on deposit and should be included in your steward report: milk, milk substitutes such as rice milk, almond milk, soy milk, coconut milk (or any other milk substitute that comes from grains, nuts or vegetables), flavoured milk (where milk appears as one of the first three ingredients in the ingredient list), ready-to-drink infant formulas, dietary supplements and meal replacements.</p> <p> In SK: Please note the following ready-to-drink beverages are not on deposit and should be included in your steward report: infant formula, dietary supplements or meal replacement products.</p> <p>Please Note: SK includes includes all milk beverages (including milk, buttermilk, cream, fluid coffee cream, lactose-free milk products, drinkable yogurts) and non-dairy ready-to-drink milk substitute beverages (such as rice milk, soy milk, almond milk, coconut milk) in the deposit program. Do not include these materials in your steward report. Stewards should not report the actual straw on a milk box as it serves no packaging function, however, report the plastic film around the straw as either LDPE/HDPE Film, PLA, PHA, PHB - Plastic Film or Plastic Laminates - Non-Beverage if made from other film.</p>
Aseptic Containers - Beverage - Wine and Spirits	Deposit	Deposit	✔	Deposit	<p>Definition: Includes aseptic polycoated and foilized boxes used for alcoholic beverages including wine and spirits.</p> <p>Examples: Wine, spirits, alcoholic ciders.</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation.</p>
Aseptic Containers - Beverage - Non Alcoholic	Deposit	Deposit	✔	✔	<p>Definition: Includes all aseptic polycoated and foilized boxes and containers for non-alcoholic beverages.</p> <p>Examples: Juice boxes, coconut water,</p> <p>Reporting Tips: Stewards should not report the actual straw on a juice box as it serves no packaging function, however, report the plastic film around the straw as either LDPE/HDPE Film, PLA, PHA, PHB - Plastic Film or Plastic Laminates - Non-Beverage if made from other film. Exclude beverage containers designated under separate regulation.</p>
Aseptic Containers - Non-Beverage	✔	✔	✔	✔	<p>Definition: Includes aseptic polycoated and foilized boxes and containers used for non-beverage products.</p> <p>Examples: Soup, sauces.</p>

National Material List-Subcategory	BC	SK	MB	ON	Examples & Reporting Tips (Examples provided for illustrative purposes only)
Paper Laminates	✓	✓	✓	✓	<p>Definition: Includes laminated paper packaging where paper is the main component, along with either metalized foil/wax/plastic. The paper component represents the greatest percentage by weight.</p> <p>Examples: Fibre spiral wound containers (with plastic, aluminum, steel bottom and lid) for: frozen juice, chips, cookie dough, coffee, nuts, non-foam paper drink cups (hot and cold), microwavable paper containers, wrappers, paper ice cream cartons, paper cups/bowls provided for soups, paper wrap packaging provided with food, such as sandwiches, burgers, or muffins, pet food bags, ice cream polycoat containers, laminated Kraft paper bags (not filled at point of sale) and laminated Kraft paper packaging.</p> <p>Reporting Tips: Report laminated and non-laminated Kraft paper bags filled at point of sale in Kraft Paper Bags (Point of Sale). Report any laminated paper that is not used for packaging as Other Printed Materials.</p>
Kraft Paper Bags (Point of Sale)	✓	✓	✓	✓	<p>Definition: Laminated and non-laminated Kraft paper bags filled at point of sale.</p> <p>Examples: Laminated and non-laminated grocery bags, prescription bags, non-laminated paper take-out bags used for mushrooms or food delivery.</p> <p>Reporting Tips: Report laminated Kraft paper bags not supplied at point of sale as Paper Laminates. Exclude Kraft paper bags such as lunch bags, garden and leaf bags purchased as products.</p>
Kraft Paper - Non-Laminated	✓	✓	✓	✓	<p>Definition: Non-laminated Kraft paper packaging.</p> <p>Examples: Flour, sugar, potatoes or oatmeal. Non-laminated kraft paper used for mailing packages.</p> <p>Reporting Tips: Report laminated Kraft bags as Paper Laminates, or if supplied at point of sale as Kraft Paper Bags (Point of Sale). Exclude Kraft paper bags such as lunch bags, garden and leaf bags purchased as products.</p>
Corrugated Cardboard	✓	✓	✓	✓	<p>Definition: Multi-layered paper board and fibre which may have one or more layers of corrugation.</p> <p>Examples: Electronic product boxes such as television and computer boxes, pizza boxes, boxes used for direct mail to residential consumers.</p> <p>Reporting Tips: Exclude Corrugated Cardboard that will not enter the residential waste stream, including cardboard used exclusively as transportation and distribution packaging from place of manufacturing to place of distribution. Non-corrugated paperboard and fibre board containers should be reported under Boxboard and Other Paper Packaging.</p>


<p>Boxboard and Other Paper Packaging</p>					<p>Definition: Single layered paperboard and fibre board with no corrugation and all types of moulded pulp packaging. Includes paper packaging not included in any other paper subcategories. Fibre-board containers made from other non-wood sources (e.g. bamboo, bagasse, eucalyptus).</p> <p>Examples: Paper board such as cereal, tissue and shoe boxes, moulded pulp paper packaging such as egg cartons, fibre pots and formed coffee take-out trays, stiff paperboard used to mount plastic blister packs (e.g., for toys and batteries), the roll inside of toilet paper, paper towel, tin foil and plastic wrap, tissue paper used as paper packaging for stuffing packaging, newsprint used as packaging material in shoe boxes and shipping boxes used for direct mail to residential customers, clothing hang tags.</p> <p>Reporting Tips: Exclude toilet paper and paper towels purchased as products. Stewards should report the boxboard used to mount plastic blister packs under Boxboard and Other Paper Packaging if easily separable by consumer at time of disposal.</p>
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Plastic Packaging

All plastic packaging that is used for the containment, protection, handling, delivery and presentation of goods supplied to residential consumers.



National Material List-Subcategory	BC	SK	MB	ON	Examples & Reporting Tips (Examples provided for illustrative purposes only)
PET Bottles and Jars < 5 Litres - Beverage - Milk and Milk Substitutes	✓	Deposit	✓	✓	<p>Definition: Transparent and/or coloured #1 PET (Polyethylene Terephthalate) bottles and jars, containing less than 5 litres, displaying the resin code #1</p> <p>Examples: Milk in PET bottles, soy or almond milk in PET bottles where not on deposit.</p> <p>Reporting Tips:</p> <ul style="list-style-type: none"> In BC: Please note the following beverages are not on deposit and should be included in your steward report: milk, milk substitutes such as rice milk, almond milk, soy milk, coconut milk (or any other milk substitute that comes from grains, nuts or vegetables), flavoured milk (where milk appears as one of the first three ingredients in the ingredient list), ready-to-drink infant formula, dietary supplements and meal replacements. In SK: Please note the following ready-to-drink beverages are not on deposit and should be included in your steward report: infant formula, dietary supplements and meal replacement products. <p>Please Note: SK includes all milk beverages (including milk, buttermilk, cream, fluid coffee cream, lactose-free milk products, drinkable yogurts) and non-dairy ready-to-drink milk substitute beverages (such as rice milk, almond milk, soy milk, coconut milk) in the deposit program. Do not report these materials in your report. Any non-bottle or jar packaging made of PET should be reported as Other Plastic Packaging. PET Thermoform containers should be reported as PET Thermoform Containers <5 Litres - Non-Beverage.</p>
PET Bottles and Jars < 5 Litres - Beverage - Wine and Spirit	Deposit	Deposit	✓	Deposit	<p>Definition: Transparent and/or coloured #1 PET (Polyethylene Terephthalate), containing less than 5 litres, displaying the #1 resin code for alcoholic beverages including wine and spirits.</p> <p>Examples: Alcoholic ciders, coolers, spirits.</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation.</p>
PET Bottles and Jars < 5 Litres - Beverage - Non-Alcoholic	Deposit	Deposit	✓	✓	<p>Definition: Transparent and/or coloured #1 PET (Polyethylene Terephthalate) displaying the #1 resin code, containing less than 5 litres, non-alcoholic beverages.</p> <p>Examples: Soft drinks, water, fruit juices, flavoured water, ice tea, sports drinks.</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation.</p>
PET Bottles and Jars ≥ 5 Litres - Beverage - Wine and Spirits	Deposit	Deposit	✓	Deposit	<p>Definition: Transparent and/or coloured #1 PET (Polyethylene Terephthalate) displaying the #1 resin code and containing 5 litres or more of alcoholic beverage.</p> <p>Examples: Spirits or wine jugs.</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation.</p>

National Material List-Subcategory	BC	SK	MB	ON	Examples & Reporting Tips (Examples provided for illustrative purposes only)
PET Bottles and Jars ≥ 5 Litres - Beverage - Non-Alcoholic	Deposit	Deposit	✓	✓	<p>Definition: Transparent and/or coloured #1 PET (Polyethylene Terephthalate) displaying the #1 resin code, containing 5 litres or more of non-alcoholic beverage.</p> <p>Examples: Soft drink, non-refillable water bottles.</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation.</p>
PET Bottles and Jars < 5 Litres - Non-Beverage	✓	✓	✓	✓	<p>Definition: Transparent and/or coloured #1 PET (Polyethylene Terephthalate) bottles and jars, containing less than 5 litres of non-beverage products displaying the #1 resin code.</p> <p>Examples: Salad dressing bottles, peanut butter containers, edible oil bottles, dish soap or mouthwash bottles.</p> <p>Reporting Tip: Report any PET container that is not a bottle or jar as Other Plastic Packaging. PET Thermoform containers should be reported as PET Thermoform Containers <5 Litres - Non-Beverage.</p>

National Material List-Subcategory	BC	SK	MB	ON	Examples & Reporting Tips
PET Bottles and Jars ≥ 5 Litres - Non-Beverage	✓	✓	✓	✓	<p>Definition: Transparent and/or coloured #1 PET (Polyethylene Terephthalate) bottles and jars containing 5 litres or more of non-beverage, displaying the #1 resin code.</p> <p>Examples: Salad dressing bottles, edible oil bottles.</p> <p>Reporting Tip: Report any PET container that is not a bottle or jar as Other Plastic Packaging. PET Thermoform containers should be reported as PET Thermoform Containers <5 Litres - Non-Beverage.</p>
HDPE Bottles, Jars and Jugs < 5 Litres - Beverage - Milk and Milk Substitutes	✓	Deposit	✓	✓	<p>Definition: #2 HDPE (High Density Polyethylene) bottles, jars and jugs, containing less than 5 litres displaying the #2 resin code used for milk and milk substitute products where not on deposit.</p> <p>Examples: Milk in HDPE bottles, jars or jugs, soya or almond milk in HDPE bottles, jars or jugs where not on deposit.</p> <p>Reporting Tips:</p> <ul style="list-style-type: none">  In BC: Please note the following beverages are not on deposit and should be included in your steward report: milk, milk substitutes such as rice milk, almond milk, soy milk, coconut milk (or any other milk substitute that comes from grains, nuts or vegetables), flavoured milk (where milk appears as one of the first three ingredients in the ingredient list), ready-to-drink infant formula, dietary supplements and meal replacements.  In SK: Please note the following ready-to-drink beverages are not on deposit and should be included in your steward report: infant formula, dietary supplements and meal replacement products. <p>Please Note: SK includes all milk beverages (including milk, buttermilk, cream, fluid coffee cream, lactose-free milk products, drinkable yogurts) and non-dairy ready-to-drink milk substitute beverages (such as rice milk, almond milk, soy milk, coconut milk) in the deposit program. Do not report these materials in your report.</p>
HDPE Bottles, Jars and Jugs < 5 Litres - Beverage - Wine and Spirits	Deposit	Deposit	✓	Deposit	<p>Definition: #2 HDPE (High Density Polyethylene) jars and jugs containing less than 5 litres, displaying the #2 resin code used for alcoholic beverages including wine and spirits.</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation.</p>
HDPE Bottles, Jars and Jugs < 5 Litres - Beverage - Non-Alcoholic	Deposit	Deposit	✓	✓	<p>Definition: #2 HDPE (High Density Polyethylene) bottles, jars and jugs containing less than 5 litres displaying #2 resin code used for non-alcoholic beverages.</p> <p>Examples: Soft drinks, juices, water, energy and sports drinks, yogurt drinks.</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation.</p>
HDPE Bottles, Jars and Jugs ≥ 5 Litres - Beverage - Wine and Spirits	Deposit	Deposit	✓	Deposit	<p>Definition: #2 HDPE (High Density Polyethylene) bottles, jars and jugs, containing 5 litres or more, displaying the #2 resin code used for alcoholic beverages including wine and spirits.</p> <p>Examples: Wines, spirits.</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation.</p>



National Material List-Subcategory	BC	SK	MB	ON	Examples & Reporting Tips
HDPE Bottles, Jars and Jugs ≥ 5 Litres - Beverage - Non-Alcoholic	Deposit	Deposit	✓	✓	<p>Definition: #2 HDPE (High Density Polyethylene) bottles, jars and jugs, containing 5 litres or more, displaying the resin code #2 used for non-alcoholic beverages.</p> <p>Examples: Non-refillable water jugs, juice,</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation.</p>
HDPE Bottles, Jars and Jugs < 5 Litres - Non-Beverage	✓	✓	✓	✓	<p>Definition: #2 HDPE (High Density Polyethylene) bottles, jars and jugs, containing less than 5 litres displaying the #2 resin code containing a non-beverage product.</p> <p>Examples: Laundry detergent, shampoo, bleach, vinegar, corn syrup, body wash, household cleaning products,</p> <p>Do not report any packaging that is a designated material or category of packaging covered under separate regulation, for example, empty oil and antifreeze containers, which are regulated separately in BC and SK, and empty oil containers in ON. Any HDPE packaging that is not a bottle, jar or jug should be reported as Other Plastic Packaging.</p>
HDPE Bottles, Jars and Jugs ≥ 5 Litres - Non-Beverage	✓	✓	✓	✓	<p>Definition: #2 HDPE (High Density Polyethylene) bottles, jars and jugs, containing 5 litres or more, displaying the #2 resin code containing a non-beverage product.</p> <p>Examples: Laundry detergent, bleach, cleaning supplies.</p> <p>Do not report any packaging that is a designated material or category of packaging covered under separate regulation, for example, oil and antifreeze containers, which are regulated separately in BC and SK, and oil containers in ON.</p>
Plastic Laminates - Beverage - Milk and Milk Substitutes	✓	✓	✓	✓	<p>Definition: All laminated film and laminated flexible plastic packaging comprised of multiple plastic resin types and/ or combinations of plastic resins and metalized foils, wax, and/or paper. This material category also includes mono-material such as those made of PET, PP, PVC, EVA and other films that do not meet the definition of LDPE/ HDPE Film or PLA, PHA, PHB - Plastic film</p> <p>Examples: Drink pouches containing milk or milk substitutes, flavoured milk where not on deposit.</p> <p>Reporting Tips:</p> <ul style="list-style-type: none">  In BC: Please note the following beverages are not on deposit and should be included in your steward report: milk, milk substitutes such as rice milk, almond milk, soy milk, coconut milk (or any other milk substitute that comes from grains, nuts or vegetables), flavoured milk (where milk appears as one of the first three ingredients in the ingredient list), ready-to-drink infant formula, dietary supplements and meal replacements.  In SK: Please note the following ready-to-drink beverages are not on deposit and should be included in your steward report: infant formula, dietary supplements and meal replacement products. <p>Multi-laminate foil beverage pouches are not on deposit in SK and should be included in your steward report.</p> <p>Stewards should not report the actual straw on a milk pouch as it serves no packaging function, however, report the plastic film around the straw as: LDPE/HDPE film, PLA, PHA, PHB Plastic Film or as Plastic Laminates- Non Beverage if made from other film.</p>

National Material List-Subcategory	BC	SK	MB	ON	Examples & Reporting Tips
Plastic Laminates - Beverage - Wine and Spirits	Deposit	✓	✓	Deposit	<p>Definition: All laminated film and laminated flexible plastic packaging comprised of multiple plastic resin types and/ or combinations of plastic resins and metalized foils, wax, and/or paper. This material category also includes mono-material such as those made of PET, PP, PVC, EVA and other films that do not meet the definition of LDPE/ HDPE Film or PLA, PHA, PHB – Plastic film</p> <p>Examples: Wine, spirits, coolers, cider pouches.</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation.</p> <p>Multi-laminate foil beverage pouches are not on deposit in SK and should be included in your steward report.</p>
Plastic Laminates - Beverage - Non-Alcoholic	Deposit	✓	✓	✓	<p>Definition: All laminated film and laminated flexible plastic packaging comprised of multiple plastic resin types and/ or combinations of plastic resins and metalized foils, wax, and/or paper. This material category also includes mono-material such as those made of PET, PP, PVC, EVA and other films that do not meet the definition of LDPE/ HDPE Film or PLA, PHA, PHB – Plastic film</p> <p>Examples: Soft drink pouches juice and water pouches.</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation.</p> <p>Multi-laminate foil beverage pouches are not on deposit in SK and should be included in your steward report.</p> <p>Stewards should not report the actual straw on a drink pouch as it serves no packaging function, however, report the plastic film around the straw as: LDPE/HDPE film, PLA, PHA, PHB Plastic Film or as Plastic Laminates- Non Beverage if made from other film.</p>
Plastic Laminates - Non-Beverage	✓	✓	✓	✓	<p>Definition: All laminated film and laminated flexible plastic packaging comprised of multiple plastic resin types and/ or combinations of plastic resins and metalized foils, wax, and/or paper. This material category also includes mono-material such as those made of PET, PP, PVC, EVA and other films that do not meet the definition of LDPE/HDPE Film or PLA, PHA, PHB – Plastic film</p> <p>Examples: May include candy wrappers, coffee pouches, chip bags, cheese wraps, cereal liner bags, shrink wrap, pre-packaged deli meat pouches, yogurt stick packs, vacuum packaging, bubble wrap, stand up pouches, woven or non-woven plastic bags intended for more than one use when provided as service packaging, net bags used for citrus fruits, nuts or cosmetic samples.</p> <p>Reporting Tips: Report any complimentary synthetic plastic bags intended for more than one use that are supplied to the residential consumer. Do not report purchased bags intended for more than one use and not supplied to the residential consumer as service packaging. Report plastic films that are not: LDPE/HDPE Film; or PLA, PHA, PHB – Plastic Film, including those used around newspapers or catalogues for protection.</p>


National Material List-Subcategory	BC	SK	MB	ON	Examples & Reporting Tips
PET Thermoform Containers < 5 Litres - Non-Beverage	✓	✓	✓	✓	<p>Definition: PET thermoform clear, light green and light blue containers such as clamshells, with a volume of less than 5 litres used for non-beverage products.</p> <p>Examples: Muffin or cake containers, salad containers, egg containers, trays.</p> <p>Reporting Tips: Any colours other than clear, light green or light blue of this material should be reported as Other Plastic Packaging < 5 Litres – Non-Beverage. Please report all PET thermoform beverage cups used as service packaging in this subcategory.</p>
PLA, PHA, PHB - Beverage - Milk and Milk Substitutes	✓	Deposit	✓	✓	<p>Definition: Plastic bottles consisting of bio-plastics made of either PLA (polylactic acid), PHA (polyhydroxyalkanoates) and PHB (poly-3-hydroxybutyrate) polymers used for milk and milk substitutes where not on deposit..</p> <p>Examples: Bottles containing milk, soya or almond milk where not on deposit.</p> <p>Reporting Tips:</p> <p> In BC: Please note the following beverages are not on deposit and should be included in your steward report: milk, milk substitutes such as rice milk, almond milk, soy milk, coconut milk (or any other milk substitute that comes from grains, nuts or vegetables), flavoured milk (where milk appears as one of the first three ingredients in the ingredient list), ready-to-drink infant formula, dietary supplements and meal replacements.</p> <p> In SK: Please note the following ready-to-drink beverages are not on deposit and should be included in your steward report: infant formula, dietary supplements and meal replacement products.</p> <p>Please Note: SK includes all milk beverages (including milk, buttermilk, cream, fluid coffee cream, lactose-free milk products, drinkable yogurts) and non-dairy ready-to-drink milk substitute beverages (such as rice milk, soy milk, almond milk, coconut milk) in the deposit program. Do not report these materials in your report.</p>
PLA, PHA, PHB - Beverage - Wine and Spirits	Deposit	Deposit	✓	Deposit	<p>Definition: Plastic bottles consisting of bio-plastics made of either PLA (polylactic acid), PHA (polyhydroxyalkanoates) and PHB (poly-3-hydroxybutyrate) polymers used for alcoholic beverages including wine and spirits.</p> <p>Examples: Wine, spirits, coolers, ciders.</p> <p>Reporting Tip: Exclude beverage containers designated under separate regulation.</p>
PLA, PHA, PHB - Beverage - Non-Alcoholic	Deposit	Deposit	✓	✓	<p>Definition: Plastic bottles consisting of bio-plastics made of either PLA (polylactic acid), PHA (polyhydroxyalkanoates) and PHB (poly-3-hydroxybutyrate) polymers used for non-alcoholic beverages.</p> <p>Examples: Soft drinks, water, fruit juices, flavoured water, sports and energy drinks, iced tea.</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation.</p>

PLA, PHA, PHB - Non-Beverage	✓	✓	✓	✓	<p>Definition: Plastic containers consisting of bio-plastics made of either PLA (polylactic acid), PHA (polyhydroxyalkanoates) and PHB (poly-3-hydroxybutyrate) polymers for non-beverage products.</p> <p>Examples: PLA clamshell containers, PLA egg containers, peanut packaging.</p> <p>Reporting Tips: Report any PLA, PHA or PHB beverage cups used as service packaging in this subcategory.</p>
PLA, PHA, PHB - Plastic Film	✓	✓	✓	✓	<p>Definition: Plastic film consisting of bio-plastics made of either PLA (polylactic acid), PHA (polyhydroxyalkanoates) and/or PHB (poly-3-hydroxybutyrate) polymers.</p> <p>Examples: PLA, PHA, PHB shrink wrap around products, PLA, PHA, PHB bags for vegetables and salad, PLA, PHA, PHB film used around newspapers and magazines and catalogues for protection.</p>
PLA, PHA, PHB Carry-Out Bags	✓	✓	✓	✓	<p>Definition: Plastic carry-out bags consisting of bio-plastics made of either PLA (polylactic acid), PHA (polyhydroxyalkanoates) and/or PHB (poly-3-hydroxybutyrate) polymers.</p> <p>Reporting Tips: Only report carry-out bags made of either PLA, PHA or PHB.</p> <p> In MB, stewards are required to report PLA, PHA, PHB carry-out bags in both KG and in number of units supplied. Reporting number of units supplied in BC, SK and ON is optional.</p>
LDPE or HDPE Film	✓	✓	✓	✓	<p>Definition: Includes plastic film made from LDPE, LLDPE, HDPE (Low Density, Linear Low Density, High Density Polyethylene) or combinations thereof. May display resin code #4 or #2. PE films reported under this category must not contain any barrier layers or other non-PE resins.</p> <p>Examples: May include certain fresh and frozen vegetable bags, diaper packaging, bread bags, shrink wrap around products (e.g., around a tray of 24 water bottles), dry cleaner bags, soil and fertilizer bags, produce and bulk store bags provided to the residential consumer as service packaging, film used around newspapers, magazines and catalogues for protection.</p> <p>Reporting Tips: Do not report film used exclusively as transportation and distribution packaging that is not intended for use in the home and therefore will not be managed in the residential waste stream.</p> <p>Film that is comprised of resins other than PE or combinations of PE and other resins should be reported in the Plastic Laminates – Non-Beverage Category.</p>
LDPE or HDPE Film Carry-Out Bags	✓	✓	✓	✓	<p>Definition: Includes #4 LDPE or #2 HDPE (Low Density/High Density Polyethylene) film carry-out bags only provided at point of sale. May display resin code #4 or #2.</p> <p>Examples: Plastic shopping bags with or without images or text.</p> <p> In MB, stewards are required to report LDPE or HDPE Film carry-out bags in both KG and in number of units supplied. Reporting number of units supplied in BC, SK, ON is optional.</p>

Expanded Polystyrene - Food Packaging	✓	✓	✓	✓	<p>Definition: All forms of expanded foam packaging used in food applications and may display resin code #6.</p> <p>Examples: Meat trays, beverage cups used as service packaging.</p>
Expanded Polystyrene - Other	✓	✓	✓	✓	<p>Definition: Other forms of expanded foam packaging for non-food uses displaying resin code #6.</p> <p>Examples: Foam packing peanuts, cushion packaging for electronics and appliances.</p>
Non-Expanded Polystyrene - Beverage Bottles - Milk and Milk Substitutes	✓	✓	✓	✓	<p>Definition: Non-expanded polystyrene bottles used for milk and milk substitute beverages may display resin code #6.</p> <p>Reporting Tips: Report non-expanded polystyrene beverage cups used as service packaging in Non-Expanded Polystyrene - Other.</p>
Non-Expanded Polystyrene - Beverage Bottles - Wine and Spirits	Deposit	Deposit	✓	Deposit	<p>Definition: Non-expanded polystyrene bottles used for alcoholic beverages and may display resin code #6.</p> <p>Examples: Wines, spirits, coolers, ciders.</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation.</p>
Non-Expanded Polystyrene - Beverage Bottles - Non-Alcoholic	Deposit	Deposit	✓	✓	<p>Definition: Non-expanded polystyrene bottles used for non-alcoholic beverages and may display resin code #6.</p> <p>Examples: Soft drinks, juices, water, sports and energy drinks, iced tea</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation.</p>
Non-Expanded Polystyrene - Other	✓	✓	✓	✓	<p>Definition: All other non-expanded polystyrene packaging that is not included in any of the specific Non-Expanded Polystyrene categories above.. May display resin code #6.</p> <p>Examples: Polystyrene clear clamshell containers such as berry and muffin containers, opaque clamshell containers such as food take-out containers, yogurt containers, clear rigid trays, service packaging beverage cups and plates, plastic hangers provided as service packaging with an item of clothing.</p>





Other Plastic Packaging (not listed above) < 5 Litres - Beverage - Milk and Milk Substitutes	✔	Deposit	✔	✔	<p>Definition: All forms of rigid plastic packaging, less than 5 litres, for beverage milk and milk substitutes that are #1 PET, #2 HDPE, #3 PVC (Polyvinyl Chloride) plastic, #4 LDPE, #5 PP (Polypropylene) and #7 (Other), and other plastics that are not included in any of the other plastic subcategories. Also includes non-coded plastics. May display resin code #1, #2, #3, #4, #5, #7.</p> <p>Examples: Yogurt beverages, Kefir beverages</p> <p>Reporting Tips:</p> <ul style="list-style-type: none">  In BC: Please note the following beverages are not on deposit and should be included in your steward report: milk, milk substitutes such as rice milk, almond milk, soy milk, coconut milk (or any other milk substitute that comes from grains, nuts or vegetables), flavoured milk (where milk appears as one of the first three ingredients in the ingredient list), ready-to-drink infant formula, dietary supplements and meal replacements.  In SK: Please note the following ready-to-drink beverages are not on deposit and should be included in your steward report: infant formula, dietary supplements and meal replacement products. <p>Please Note: SK includes all milk beverages (including milk, buttermilk, cream, fluid coffee cream, lactose-free milk products, drinkable yogurts) and non-dairy ready-to-drink milk substitute beverages (such as rice milk, soy milk, coconut milk, almond milk) in the deposit program. Do not report these materials in your report</p>
Other Plastic Packaging (not listed above) < 5 Litres - Beverage - Wine and Spirits	Deposit	Deposit	✔	Deposit	<p>Definition: All forms of rigid plastic packaging, less than 5 litres, for beverage wine and spirits that are #1 PET, #2 HDPE, #3 PVC (Polyvinyl Chloride) plastic, #4 LDPE, #5 PP (Polypropylene) and #7 (Other), and other plastics that are not included in any of the other plastic subcategories. Also includes non-coded plastics. May display resin code #1, #2, #3, #4, #5, #7. Examples: Wine, spirits, coolers, ciders.</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation.</p>
Other Plastic Packaging (not listed above) < 5 Litres - Beverage - Non-Alcoholic	Deposit	Deposit	✔	✔	<p>Definition: All forms of rigid plastic packaging, containing less than 5 litres for non-alcoholic beverages that is #1 PET, #2 HDPE, #3 PVC (Polyvinyl Chloride) plastic, #4 LDPE, #5 PP (Polypropylene) and #7 (Other), and other plastics that are not included in any of the other plastic subcategories. Also includes non-coded plastics. May display resin code #1, #2, #3, #4, #5, #7.</p> <p>Examples: Soft drinks, water and juice.</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation</p>

Other Plastic Packaging (not listed above) ≥ 5 Litres - Beverage - Wine and Spirits	Deposit	Deposit	✓	Deposit	<p>Definition: All forms of rigid plastic packaging, containing 5 litres or more, for beverage wine and spirits that are #1 PET, #2 HDPE, #3 PVC (Polyvinyl Chloride) plastic, #4 LDPE, #5 PP (Polypropylene) and #7 (Other), and other plastics that are not included in any of the other plastic subcategories. Also includes non-coded plastics. May display resin code #1, #2, #3, #4, #5, #7.</p> <p>Examples: Wine jugs.</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation.</p>
Other Plastic Packaging (not listed above) ≥ 5 Litres - Beverage - Non-Alcoholic	Deposit	Deposit	✓	✓	<p>Definition: All forms of rigid plastic packaging, containing 5 litres or more, for non-alcoholic beverages that are #1 PET, #2 HDPE, #3 PVC (Polyvinyl Chloride) plastic, #4 LDPE, #5 PP (Polypropylene) and #7 (Other), and other plastics that are not included in any of the other plastic subcategories. Also includes non-coded plastics. May display resin code #1, #2, #3, #4, #5, #7.</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation.</p>
Other Plastic Packaging (not listed above) < 5 Litres - Non-Beverage	✓	✓	✓	✓	<p>Definition: All forms of rigid plastic packaging, containing less than 5 litres, for non-beverage products that are #1 PET, #2 HDPE, #3 PVC (Polyvinyl Chloride) plastic, #4 LDPE, #5 PP (Polypropylene) and #7 (Other), and other plastics that are not included in any of the other plastic subcategories. Also includes non-coded plastics. May display resin code #1, #2, #3, #4, #5, #7.</p> <p>Examples: Hand cream tubes, margarine, sour cream, cottage cheese and yogurt tubs & lids, microwaveable food trays, polyethylene foam sheets, inserts and moulds for packing appliances, plastic blister packaging used to display toys, batteries or other products, hand sanitizer bottles and pumps, candy dispensers, plastic egg cartons, and plastic hangers provided as service packaging with an item of clothing.</p> <p>Reporting Tips: PET food trays that are not clear, light blue or light green (e.g. black food trays) should be reported in this category. Do not report any packaging that is a designated material or category of packaging covered under separate regulation, for example, empty oil and antifreeze containers which are regulated separately in some provinces. Do not report any polyethylene foam sheets used exclusively as transportation and distribution packaging that is not intended for use or management in the home. Report any beverage cups used as service packaging (not reported elsewhere). Report lids for beverage containers that are not on deposit (if not using the Component Threshold Rule) in this material category.</p>
Other Plastic Packaging (not listed above) ≥ 5 Litres - Non-Beverage	✓	✓	✓	✓	<p>Definition: All forms of rigid plastic packaging, containing 5 litres or more, for non-beverage products that are #1 PET, #2 HDPE, #3 PVC (Polyvinyl Chloride) plastic, #4 LDPE, #5 PP (Polypropylene) and #7 (Other), and other plastics that are not included in any of the other plastic subcategories. Also includes non-coded plastics. May display resin code #1, #2, #3, #4, #5, #7.</p> <p>Examples: laundry detergent pails</p> <p>Reporting Tips: Do not report any packaging that is a designated material or category of packaging covered under separate regulations for example oil and antifreeze containers which are regulated separately in some provinces.</p>

<p>Natural and Synthetic Textiles</p>					<p>Definition: Includes natural and synthetic based textile packaging whether woven, beaten, knitted or otherwise manufactured.</p> <p>Examples: Fabric bags intended for more than one use provided as service packaging, butcher string, ribbons, organza bags.</p> <p>Reporting Tips: If a natural fabric bag (such as a bag made of cotton or burlap) which is intended for more than one use is supplied free of charge as service packaging, then the item is included and must be reported under Natural and Synthetic Textiles. Complimentary synthetic plastic bags intended for more than one use that are supplied to the consumer as service packaging should be reported under Plastic Laminates – Non-Beverage. Do not report purchased bags which are intended for more than one use and are not supplied to the residential consumer as service packaging as they are products that look like packaging.</p>
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The  indicates that there are province-specific differences that you need to note.

Steel Packaging

National Material List-Subcategory	BC	SK	MB	ON	Example & Reporting Tips (Examples provided for illustrative purposes only)
Steel Aerosol Containers	✓	✓	✓	✓	<p>Definition: All aerosol containers that are more than 50% by weight of steel.</p> <p>Examples: Air freshener, deodorant and hairspray containers, food spray cans, solvent spray cans, pesticide spray cans, wax and polish spray cans, lubricating oil spray cans, insulating foam spray cans.</p> <p>Reporting Tips: Do not report any packaging that is a designated material or category of packaging covered by other regulations.</p>
Steel Paint Cans	✓	✓	✓	✓	<p>Definition: Includes all sizes of paint and coatings cans that are more than 50% by weight of steel or other metal.</p> <p>Examples: Paint and coating cans, sealants, protective coatings.</p> <p>Reporting Tips: Do not report any packaging that is a designated material or category of packaging covered by other regulations.</p> <p> In BC reporting: Exclude steel paint cans for architectural coatings, paints and stain. Include steel paint cans for automotive paint and marine anti-fouling products, bitumen-based sealants, paint for hobby, artistic or crafts.</p> <p> In SK reporting: Report steel paint cans for automotive paint, marine paint, non-latex concrete sealant, and paint for hobby, artistic or cosmetic use.</p> <p> In MB reporting: Report steel paint cans for automotive paint, marine paint, non-latex sealant, and paint for hobby, artistic or cosmetic use.</p> <p> In ON reporting: Report steel paint cans for all types of paint, stain and sealants.</p>

National Material List-Subcategory	BC	SK	MB	ON	Example & Reporting Tips (Examples provided for illustrative purposes only)
Other Steel Containers and Packaging - Beverage - Milk and Milk Substitutes	✓	Deposit	✓	✓	<p>Definition: Containers that are more than 50% by weight of steel or other metal used for milk and milk substitute products that are not on deposit.</p> <p>Examples: Milk, soya milk and rich milk containers.</p> <p>Reporting Tips:</p> <p> In BC: Please note the following beverages are not on deposit and should be included in your steward report: milk, milk substitutes such as rice milk, almond milk, soy milk, coconut milk (or any other milk substitute that comes from grains, nuts or vegetables), flavoured milk (where milk appears as one of the first three ingredients in the ingredient list), ready-to-drink infant formula, dietary supplements and meal replacements.</p> <p> In SK: Please note the following ready-to-drink beverages are not on deposit and should be included in your steward report: infant formula, dietary supplements and meal replacement products.</p> <p>Please Note: SK includes all milk beverages (including milk, buttermilk, cream, fluid coffee cream, lactose-free milk products, drinkable yogurts) and non-dairy ready-to-drink milk substitute beverages (such as rice milk, soy milk, coconut milk, almond milk) in the deposit program. Do not report these materials in your report.</p>
Other Steel Containers and Packaging - Beverage - Wine and Spirits	Deposit	Deposit	✓	Deposit	<p>Definition: Containers that are more than 50% by weight of steel or other metal used for wine and spirits.</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation.</p>
Other Steel Containers and Packaging - Beverage - Non-Alcoholic	Deposit	Deposit	✓	✓	<p>Definition: Containers that are more than 50% by weight of steel or other metal used for non-alcoholic beverages.</p> <p>Examples: Fruit juices, energy drinks.</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation.</p>
Other Steel Containers and Packaging - Non-Beverage	✓	✓	✓	✓	<p>Definition: All other containers that are more than 50% by weight of steel or other metal and are not included in another steel and other metal packaging subcategory.</p> <p>Examples: Steel food containers such as soup, lids and closures on packaging (closures for both beverage and non-beverage products), wire hangers when provided as service packaging with an item of clothing, cookie tins, tea tins.</p> <p>Reporting Tips: Exclude any steel containers designated under separate regulation.</p>

The  indicates that there are province-specific differences that you need to note.



Aluminum Packaging

National Material List-Subcategory	BC	SK	MB	ON	Example & Reporting Tips (Examples provided for illustrative purposes only)
Aluminum Aerosol Containers	✓	✓	✓	✓	<p>Definition: Includes aluminum aerosol containers that are at least 95% by weight aluminum.</p> <p>Examples: Air freshener spray cans, hairspray cans, food spray cans, deodorant spray cans, mousse spray cans,</p> <p>Reporting Tips: Exclude aerosol containers designated under separate regulation for example aerosol paint cans.</p>
Aluminum Food Containers - Non-Beverage	✓	✓	✓	✓	<p>Definition: Sealed, rigid containers that are at least 95% by weight of aluminum.</p> <p>Examples: Pet food cans, food cans, sardine cans.</p>
Aluminum - Beverage Containers - Milk and Milk Substitutes	✓	Deposit	✓	✓	<p>Definition: Sealed rigid containers that are at least 95% by weight of aluminum containing milk and/or milk substitutes.</p> <p>Examples: Milk, soya milk and rice milk aluminum containers where not on deposit.</p> <p>Reporting Tips:</p> <p> In BC: Please note the following beverages are not on deposit and should be included in your steward report: milk, milk substitutes such as rice milk, almond milk, soy milk, coconut milk (or any other milk substitute that comes from grains, nuts or vegetables), flavoured milk (where milk appears as one of the first three ingredients in the ingredient list), ready-to-drink infant formula, dietary supplements or meal replacements.</p> <p> In SK: Please note the following ready-to-drink beverages are not on deposit and should be included in your steward report: infant formula, dietary supplements and meal replacement products.</p> <p>Please Note: SK includes all milk beverages (including milk, buttermilk, cream, fluid coffee cream, lactose-free milk products, drinkable yogurts) and non-dairy ready-to-drink milk substitute beverages (such as rice milk, soy milk, almond milk, coconut milk) in the deposit program. Do not report these materials in your report.</p>
Aluminum - Beverage Containers - Wine and Spirits	Deposit	Deposit	✓	Deposit	<p>Definition: Sealed rigid containers that are at least 95% by weight of aluminum containing beverage wine and spirits.</p> <p>Examples: Wine, spirits.</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation .</p>
Aluminum - Beverage Containers - Non-Alcoholic	Deposit	Deposit	✓	✓	<p>Definition: Sealed rigid containers that are at least 95% by weight of aluminum containing non-alcoholic beverage.</p> <p>Examples: Soft drinks, water, juice, energy and sports drinks, iced tea, vegetable juice,</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation.</p>

National Material List-Subcategory	BC	SK	MB	ON	Example & Reporting Tips (Examples provided for illustrative purposes only)
Other Aluminum Packaging	✓	✓	✓	✓	<p>Definition: Aluminum packaging not included in another aluminum packaging subcategory.</p> <p>Examples: Foil wrap supplied to the residential consumer as service packaging, pie plates, yogurt/sour cream seals, frozen food trays, lids and closures for beverage and non-beverage containers, tea light candle holders.</p> <p>Reporting Tips: Exclude foil wrap, pie plates or other aluminum food trays purchased as products.</p>

The  indicates that there are province-specific differences that you need to note.

Glass Packaging

National Material List-Subcategory	BC	SK	MB	ON	Example & Reporting Tips (Examples provided for illustrative purposes only)
Clear Glass – Beverage – Milk and Milk Substitutes	✓	Deposit	✓	✓	<p>Definition: Clear glass containers that are 50% or more glass by weight used for milk and milk substitutes.</p> <p>Examples: Milk, soya milk and rice milk glass containers, goat's milk bottled in clear glass where not on deposit.</p> <p>Reporting Tips:</p> <p> In BC: Please note the following beverages are not on deposit and should be included in your steward report: milk, milk substitutes such as rice milk, almond milk, soy milk, coconut milk (or any other milk substitute that comes from grains, nuts or vegetables), flavoured milk (where milk appears as one of the first three ingredients in the ingredient list), ready-to-drink infant formula, dietary supplements and meal replacements.</p> <p> In SK: Please note the following ready-to-drink beverages are not on deposit and should be included in your steward report: infant formula, dietary supplements and meal replacement products.</p> <p>Please Note: SK includes all milk beverages (including milk, buttermilk, cream, fluid coffee cream, lactose-free milk products, drinkable yogurts) and non-dairy ready-to-drink milk substitute beverages (such as rice milk, soy milk, almond milk, coconut milk) in the deposit program. Do not report these materials in your report.</p>
Clear Glass – Beverage – Wine and Spirits	Deposit	Deposit	✓	Deposit	<p>Definition: Clear glass containers that are 50% or more glass by weight used for beverage wine and spirits.</p> <p>Examples: Wine, spirits, coolers, ciders bottled in clear glass.</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation.</p>

National Material List-Subcategory	BC	SK	MB	ON	Example & Reporting Tips (Examples provided for illustrative purposes only)
Clear Glass - Beverage - Non-Alcoholic	Deposit	Deposit	✓	✓	<p>Definition: Clear glass containers that are 50% or more glass by weight used for non-alcoholic beverage.</p> <p>Examples: Soft drinks, water, juice, iced tea, lemonade.</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation.</p>
Clear Glass - Non-Beverage	✓	✓	✓	✓	<p>Definition: Clear glass containers that are 50% or more glass by weight used for non-beverage products and not included in any other Clear Glass material sub-category.</p> <p>Examples: Clear food containers such as pickles, salsa, tomato sauce and jam jars, ketchup bottles, cosmetic containers for creams and spice bottles.</p> <p>Reporting Tips: Excludes containers made of pyrex, ceramics or crystal.</p>
Coloured Glass - Beverage - Milk and Milk Substitutes	✓	Deposit	✓	✓	<p>Definition: Includes coloured glass containers used for milk and milk substitutes.</p> <p>Examples: Milk, soya milk and rice milk glass containers bottled in coloured glass where not on deposit.</p> <p>Reporting Tips:</p> <ul style="list-style-type: none"> In BC: Please note the following beverages are not on deposit and should be included in your steward report: milk, milk substitutes such as rice milk, almond milk, soy milk, coconut milk (or any other milk substitute that comes from grains, nuts or vegetables), flavoured milk (where milk appears as one of the first three ingredients in the ingredient list), ready-to-drink infant formula, dietary supplements and meal replacements. In SK: Please note the following ready-to-drink beverages are not on deposit and should be included in your steward report: infant formula, dietary supplements and meal replacement products. <p>Please Note: SK includes all milk beverages (including milk, buttermilk, cream, fluid coffee cream, lactose-free milk products, drinkable yogurts) and non-dairy ready-to-drink milk substitute beverages (such as rice milk, soy milk, almond milk, coconut milk) in the deposit program. Do not report these materials in your report.</p>
Coloured Glass - Beverage - Wine and Spirits	Deposit	Deposit	✓	Deposit	<p>Definition: Includes coloured glass containers used for beverage wine and spirits.</p> <p>Examples: Wine, spirits, coolers, ciders bottled in coloured glass.</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation.</p>
Coloured Glass - Beverage - Non-Alcoholic	Deposit	Deposit	✓	✓	<p>Definition: Includes coloured glass containers used for non-alcoholic beverages.</p> <p>Examples: Soft drinks, water, juice, iced tea, lemonade</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation.</p>

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Coloured Glass - Non-Beverage	✓	✓	✓	✓	<p>Definition: Coloured glass containers that are 50% or more glass by weight used for non-beverage products and are not included in any other coloured glass packaging sub-category.</p> <p>Examples: Olive oil bottles, balsamic vinegar bottles, cosmetic containers for creams that are coloured glass.</p> <p>Reporting Tips: Exclude containers made of pyrex, ceramics or crystal.</p>