



2018 Updates to Steward Obligation Questions

Stewards filing their packaging and printed paper (PPP) report on the WeRecycle Portal are required to answer a number of questions about their obligation for each program and year. The questions for 2018 have changed slightly from previous years to make phrasing, terms and order more consistent.

In order to answer 'yes' to an obligation question, please check the box beside the question. To indicate 'no', please leave the check box blank. See the Portal screen shot at the end of this document for reference. If you confirm your answers incorrectly, please contact National Steward Services at 1 888 980 9549 to reset your obligation questions.

The following summarizes the points to be considered when responding to each obligation question for 2018 reporting.

Residency

An organization is considered a "resident" in the provinces in which it has a "permanent establishment". While applying this can be challenging for some stewards, generally speaking, if an organization is obligated to pay provincial income taxes, it would be considered "resident".

A permanent establishment can include:

- Owning, renting, or leasing:
 - An office;
 - A workshop;
 - A factory;
 - A warehouse;
- Employees receiving commissions and salaries that have general authority to contract on the company's behalf (i.e. execute contracts and thus obligate the company)
- Other type of fixed place of business.

See the Guidebook for full definitions for each program



Supply Designated Materials

This obligation question has two key elements.

The first is whether the steward supplies designated PPP to consumers in the province. Please refer to the respective program [Rules and Membership Agreements](#) for a detailed definition of “supplied”.

The second element of the question relates to whether the steward is the obligated steward for the PPP being supplied. Each PPP program employs a hierarchy to identify which organization is the one required to report and pay fees:

- A resident **brand owner** is responsible for all the PPP associated with the brands and products supplied to consumers in that province.
- Where there is no resident brand owner, the responsibility falls to the **first importer**, which is the organization in the province that is the first to take possession or control of the PPP it supplies to consumers.
- A **franchisor** is responsible to report and pay fees for the PPP supplied by its franchise systems to consumers in those provinces.

Stewards should check ‘yes’ to this question to indicate they are the obligated steward for the PPP they supply to consumers in the province.

Annual Revenue

Each program has a revenue threshold that exempts a business from reporting. Stewards should reference the gross annual revenue in that province when responding to these questions. Additional information can be found in the Guidebook.

Quantity of PPP Supplied

Similar to revenue, some programs provide exemptions for businesses that supply less than a specified annual quantity of PPP. Stewards should reference the total number of kilograms from all related entities supplied to consumers in that province.



Voluntary Steward

A voluntary steward is a non-resident brand owner who supplies PPP into a regulated province and has elected to assume responsibility for its material. Eligible stewards that sign a Voluntary Steward Agreement relieve the resident first importer, often a retailer/distributor, of having to report and pay stewardship fees on their brands.

See the [Voluntary Steward Policy](#) for more information. A list of voluntary and resident stewards for each program is available on the CSSA and program websites. Check 'yes' to this question if your organization is a voluntary steward with the applicable stewardship program. Resident stewards should not check this question.

Single Point of Retail Exemption (BC and SK only)

A small, single location retailer may qualify for the 'Single point of retail' exemption in British Columbia or Saskatchewan if the steward is:

- A retailer
- Operates only one retail location in the province
- Does not supply PPP through other retail locations
- Is not a franchise location ie. franchisee or part of a retail chain
- Does not supply any PPP via online sales

Stewards who do not qualify for the single retail exemption are advised to check this question to confirm that they are an obligated steward.

If your organization qualifies for the single retail exemption, please **do not** check this question. This will confirm that your organization is 'not obligated' with the stewardship program.

Low Volume and Flat Fees (BC and SK only)

Eligible businesses in British Columbia or Saskatchewan that supplied PPP within a certain threshold can choose to pay a set fee rather than filing a detailed report. Stewards eligible for low volume and flat fee reporting retain the choice to file a detailed report should they choose to do so. Check this question if your organization is eligible and is choosing to pay the set fee.



Screen shot of Portal obligation questions

Welcome | Steward# 100000

Program Type | **Obligation** | Preferences | Enter Data | Methodology | Brands & Affiliates | Submit Report

◀ Previous | Next ▶

Packaging and Printed Paper (PPP)

	Checked = Yes
▼ 2018 Report (2017 data, 2019 invoice)	
▼ Stewardship Ontario Blue Box	
• Is your organization resident in Ontario?	<input checked="" type="checkbox"/>
• Is your organization a brand owner, franchisor, or first importer of Designated Blue Box Waste that is supplied to Ontario residential consumers?	<input checked="" type="checkbox"/>
• Did your organization, including affiliates and franchisees, have gross revenue of \$2 million or more in Ontario?	<input checked="" type="checkbox"/>
• Did your organization, including affiliates and franchisees, supply more than 15,000 kg of Designated Blue Box Waste to Ontario residential consumers?	<input checked="" type="checkbox"/>
• If your organization, including affiliates and franchisees, is not resident in Ontario, are you registering as a Voluntary Steward for the Stewardship Ontario Blue Box program?	<input type="checkbox"/>
▼ Multi-Material Stewardship Manitoba	
• Is your organization resident in Manitoba?	<input checked="" type="checkbox"/>
• Is your organization a brand owner, franchisor, or first importer of Packaging and Printed Paper that is supplied to Manitoba residential consumers?	<input checked="" type="checkbox"/>
• Did your organization, including affiliates and franchisees, have gross revenue of \$750,000 or more in Manitoba?	<input checked="" type="checkbox"/>
• Did your organization, including affiliates and franchisees, supply more than 1,000 kg of Packaging and Printed Paper to Manitoba residential consumers?	<input type="checkbox"/>
• If your organization, including affiliates and franchisees, is not resident in Manitoba, are you registering as a Voluntary Steward for the MMSM Program?	<input type="checkbox"/>
▼ Multi-Material Stewardship Western	
• Is your organization resident in Saskatchewan?	<input type="checkbox"/>
• Is your organization a brand owner, franchisor, or first importer of Packaging and Printed Paper that is supplied to Saskatchewan residential consumers?	<input checked="" type="checkbox"/>
• Did your organization, including affiliates and franchisees, have gross revenue of \$2 Million or more in Saskatchewan?	<input type="checkbox"/>
• Did your organization, including affiliates and franchisees, supply more than 1,000 kg of Packaging and Printed Paper to Saskatchewan residents?	<input checked="" type="checkbox"/>
• Does your organization, including affiliates and franchisees, supply Packaging and Printed Paper through multiple retail locations or via online sales? 'Single retail' does not include organizations supplied or operated as part of a franchise or chain.	<input type="checkbox"/>
• If your organization, including affiliates and franchisees, supplied between 1,000 kg and 5,000 kg of Packaging and Printed Paper, are you choosing to pay a low volume fee?	<input type="checkbox"/>
• If your organization, including affiliates and franchisees, is not resident in Saskatchewan, are you registering as a Voluntary Steward for the MMSW Program?	<input checked="" type="checkbox"/>
▼ Recycle BC	
• Is your organization resident in British Columbia?	<input checked="" type="checkbox"/>
• Is your organization a brand owner, franchisor, or first importer of Packaging and Printed Paper that is supplied to British Columbia residential consumers?	<input checked="" type="checkbox"/>
• Did your organization, including affiliates and franchisees, have gross revenue of \$1 Million or more in British Columbia?	<input checked="" type="checkbox"/>
• Did your organization, including affiliates and franchisees, supply more than 1,000 kg of Packaging and Printed Paper to British Columbia residents?	<input checked="" type="checkbox"/>
• Does your organization, including affiliates and franchisees, supply Packaging and Printed Paper through multiple retail locations or via online sales? 'Single retail' does not include organizations supplied or operated as part of a franchise or chain.	<input checked="" type="checkbox"/>
• If your organization, including affiliates and franchisees, supplied between 1,000 kg and 15,000 kg of Packaging and Printed Paper, are you choosing to pay a low volume or flat fee?	<input type="checkbox"/>
• If your organization, including affiliates and franchisees, is not resident in British Columbia, are you registering as a Voluntary Steward for the Recycle BC Program?	<input type="checkbox"/>

For questions or further assistance with obligation questions,
please contact National Steward Services at
stewards@cssalliance.ca or 1-888-980-9549.