

2019 Steward Obligation Questions

Stewards filing their packaging and paper product (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 2019 have not changed from 2018 reporting.

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 Appendix A at the end of this document for reference and examples of how to answer the questions. 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 2019 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 Stewards](#) 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.

Appendix A- Examples:

The screen caps below present sample answers to Portal obligation question for the following stewards:

- Resident Recycle BC and MMSW (including non-resident Franchisors)
- Resident MMSM and Stewardship Ontario (including non-resident Franchisors)
- Stewards (voluntary and resident) eligible to file flat fee reports in Recycle BC and MMSW
- Voluntary Stewards

Obligated Resident Stewards under the Recycle BC and MMSW programs can answer the obligation questions as follows:

Program Type Obligation Preferences Enter Data Methodology Brands & Affiliates Submit Report				
< Previous Next >				
Packaging and Printed Paper (PPP)				
	Checked = Yes	Obligation Status	Report Status	
▼ 2019 Report (2018 data, 2020 invoice)				
▶ Stewardship Ontario Blue Box		Unconfirmed	Confirm Answers	
▶ Multi-Material Stewardship Manitoba		Unconfirmed	Confirm Answers	
▶ Multi-Material Stewardship Western		Unconfirmed	Confirm Answers	
▼ Recycle BC		Unconfirmed	Confirm Answers	
Is your organization resident in British Columbia, or are you a franchisor with franchisees in the province?	<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"/>			

Similarly, any non-resident Franchisors who have obligation under Recycle BC and MMSW programs would answer the questions as illustrated above.

Recycle BC and MMSW each have a set of seven obligation questions, which are nearly the same (except for the province).

Obligated Resident Stewards under the MMSM and Stewardship Ontario programs can answer the obligation questions as follows:

Program Type					Obligation	Preferences	Enter Data	Methodology	Brands & Affiliates	Submit Report
← Previous Next →					Packaging and Printed Paper (PPP)					
				Checked = Yes	Obligation Status	Report Status				
▼ 2019 Report (2018 data, 2020 invoice)										
▼ Stewardship Ontario Blue Box					Unconfirmed	Confirm Answers				
				<input checked="" type="checkbox"/>	Is your organization resident in Ontario, or are you a franchisor with franchisees in the province?					
				<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 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 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?					

Similarly, any non-resident Franchisors who have obligation under MMSM and Stewardship Ontario programs would answer the questions as illustrated above.

MMSM and Stewardship Ontario have a set of five obligation questions, which are nearly the same (except for the province).



Stewards Choosing a Flat Fee

Recycle BC and MMSW stewards who **are choosing to pay a low volume flat fee** should answer the obligation questions as follows:

Program Type	Obligation	Preferences	Enter Data	Methodology	Brands & Affiliates	Submit Report
<input type="button" value="Previous"/> <input type="button" value="Next"/>						
Packaging and Printed Paper (PPP)						
				Checked = Yes	Obligation Status	Report Status
<ul style="list-style-type: none"> ▼ 2019 Report (2018 data, 2020 invoice) <ul style="list-style-type: none"> ▶ Stewardship Ontario Blue Box ▶ Multi-Material Stewardship Manitoba ▼ <u>Multi-Material Stewardship Western</u> <ul style="list-style-type: none"> Is your organization resident in Saskatchewan, or are you a franchisor with franchisees in the province? <input checked="" 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 checked="" 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 checked="" 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 checked="" 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 type="checkbox"/> 						
					Unconfirmed	<input type="button" value="Confirm Answers"/>
					Unconfirmed	<input type="button" value="Confirm Answers"/>
					Unconfirmed	<input type="button" value="Confirm Answers"/>

Stewardship Ontario and MMSM do not offer low volume flat fees reporting at this time.

Voluntary Stewards:

Recycle BC and MMSW voluntary stewards¹ should answer the obligation as follows:

- Questions 2, 4 and 7 should be checked
- Questions 1 or 6 should **NOT** be checked
- The 3rd question can be checked or it may not be checked depending on the answer

Program Type				
Obligation				
Preferences				
Enter Data				
Methodology				
Brands & Affiliates				
Submit Report				
< Previous		Next >		
Packaging and Printed Paper (PPP)				
		Checked = Yes	Obligation Status	Report Status
	▼ 2019 Report (2018 data, 2020 invoice)			
	▶ Stewardship Ontario Blue Box		Unconfirmed	Confirm Answers
	▶ Multi-Material Stewardship Manitoba		Unconfirmed	Confirm Answers
	▶ Multi-Material Stewardship Western		Unconfirmed	Confirm Answers
	▼ Recycle BC		Unconfirmed	Confirm Answers
	Is your organization resident in British Columbia, or are you a franchisor with franchisees in the province?	<input 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 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 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 checked="" type="checkbox"/>		

¹ Grandfathered Voluntary Stewards should check the question regarding 1,000 kg (or 15,000 kg for Stewardship Ontario) regardless of whether or not they supplied greater than the amount of kg specified. This is because Grandfathered Voluntary Stewards are not bound by the minimum tonnage threshold.

MMSM and Stewardship Ontario Voluntary stewards²:

- Questions 2, 4 and 5 should be checked
- Question 1 should **NOT** be checked
- The 3rd question can be checked or it may not be checked depending on the answer

Program Type Obligation Preferences Enter Data Methodology Brands & Affiliates Submit Report			
< Previous Next >			
Packaging and Printed Paper (PPP)			
	Checked = Yes	Obligation Status	Report Status
▼ 2019 Report (2018 data, 2020 invoice)			
▶ Stewardship Ontario Blue Box		Unconfirmed	<input type="button" value="Confirm Answers"/>
▼ Multi-Material Stewardship Manitoba		Unconfirmed	<input type="button" value="Confirm Answers"/>
Is your organization resident in Manitoba, or are you a franchisor with franchisees in the province?	<input 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 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 checked="" 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 checked="" type="checkbox"/>		
▶ Multi-Material Stewardship Western		Unconfirmed	<input type="button" value="Confirm Answers"/>
▶ Recycle BC		Unconfirmed	<input type="button" value="Confirm Answers"/>

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

² Grandfathered Voluntary Stewards should check the question regarding 1,000 kg (or 15,000 kg for Stewardship Ontario) regardless of whether or not they supplied greater than the amount of kg specified. This is because Grandfathered Voluntary Stewards are not bound by the minimum tonnage threshold.