

MMSM Rules for Stewards with Respect to Payment of Fees for the Period Commencing January 1, 2020

CONTENTS

PART I: DEFINITIONS

1. Definitions

PART II: APPLICATION, DURATION, NON-COMPLIANCE, POLICIES, NOTICE, CONFIDENTIALITY

2. Application of These Rules
3. Duration of These Rules
4. Noncompliance with These Rules
5. Policies, Guidance and Interpretive Memoranda
6. Notice to MMSM
7. Notice to Stewards
8. Publishing Company Names
9. Confidentiality

PART III: DESIGNATION OF STEWARDS

10. Designation of Stewards
11. Stewards for Packaging
12. Service Packaging (Point of Sale Bags or other Containers)
13. Stewards for Printed Paper
14. Franchisor is obligated to Report for its Manitoba Franchisees
15. More than One Brand Owner for the Same Printed Paper and Packaging
16. Products Containing Two or More Independent Brands
17. Voluntary Stewards
18. Voluntary Steward Fails to Comply with Obligations
19. Stewards that are Not-For-Profit Entities

PART IV: STEWARD REPORTING

20. Reporting Deadline for Stewards and Voluntary Stewards
21. Reporting Deadline for New Stewards
22. Reporting for Affiliates and/or Franchisees
23. Contents of Annual Steward Report
24. Steward Fails to File its Annual Steward Report
25. Steward's Duty to Ensure that the Annual Steward Report is Accurate
26. Errors in the Annual Steward Report
27. Steward-Initiated Adjustment Requests to Annual Steward Report and Adjustment Policy
28. Changes to the Annual Steward Report Initiated by MMSM
29. Stewards' Obligations

PART V: STEWARD EXEMPTIONS FROM REPORTING OR PAYING FEES

30. Steward Reporting Exemption: Gross Revenues Less than \$750,000
31. Steward Fee Exemption: Aggregate Quantity of Kilograms Generated Stewardship Fees of less than \$250.00 for the Data Year
32. MMSM May Require an Exempted Person to File an Annual Steward Report
33. No Exemptions for Voluntary Stewards

PART VI: STEWARD FEES

34. Calculation of Stewardship Fees
35. Calculation of Stewardship Fees for New Stewards
36. Stewards who Fail to Register with Steward

PART VII: COMPLIANCE

37. Penalties and Interest
38. Steward and Voluntary Steward Records Retention
39. Duty to Comply with MMSM's Requests for Documentation
40. Duty to Provide Access to MMSM
41. Duty to Cooperate with a Verification Audit and

PART VIII: DISPUTE RESOLUTION

42. Dispute Resolution Policy and Procedure

PART I: DEFINITIONS

1. In these Rules the following terms have the following meanings:

“**Act**” means *The Waste Reduction and Prevention Act* (Manitoba), S.M. 1989-90 c.60.

“**Adjustment Request**” is the mechanism by which Stewards may request changes to their previously Filed Annual Steward Report within two years from the associated report submission deadline pursuant to the with the [Policy for Steward-Initiated Adjustment Requests](#) posted on the MMSM website.

“**Affiliate**” means that one Steward shall be deemed to be affiliated with another Steward if:

- (a) one Steward is the subsidiary of the other Steward; or
- (b) both Stewards are subsidiaries of the same corporation; or
- (c) each Steward is ultimately controlled by the same corporation.

“**Annual Steward Report**” is the annual report Filed by all Stewards and Voluntary Stewards in accordance with Part IV of these Rules, which describes the aggregate amount of Designated Printed Paper and Packaging (DPPP), expressed in kilograms or units by category, as set out in Appendix A, Supplied by the Steward and its Franchisees or Affiliates during the Data Year.

“**Brand**” is a trademark.

“**Brand Owner**” is a Person Resident in Manitoba who is:

- (a) the owner of the registered or unregistered trademark; or
- (b) a licensee of the registered or unregistered trademark, where “licensee” includes a person who packages goods, the packaging of which is Printed Paper and Packaging and bears a trademark, other than a packer or filler of Private Label

Goods, and includes any person whose corporate name or business name registration contains the trademark.

“Confidential Information” means sales or other data submitted by a Steward to MMSM that is not publically available from any source.

“Consumer” means an individual (other than a Person in the Industrial, Commercial, or Institutional (IC&I) sector) to whom Designated Printed Paper and Packaging is Supplied.

“Data Year” is the year for which the Steward is reporting, which could be:

- (a) the calendar year in which the Steward Supplied Printed Paper and Packaging; or
- (b) the Steward’s fiscal year in which the Steward Supplied Printed Paper and Packaging;
or
- (c) for new Stewards only, an estimate of the Steward’s Supplied quantity of Printed Paper and Packaging for the calendar year or fiscal year.

“Designated Packaging and Printed Paper” is Printed Paper or Packaging or Service Packaging, consisting of glass, metal, paper, plastic, or any combination that is Supplied to a Consumer.

Designated Printed Paper and Packaging does not include:

- (a) containers for which a refundable deposit is payable when the goods are Supplied at retail and the packaging of those containers;
- (b) Transportation Packaging,
- (c) Durable Packaging,
- (d) Packaging or Service Packaging made of wood, ceramic, crystal, rubber, borosilicate glass or leather.

“Durable Packaging” is Packaging that is used for long-term use, protection, transportation or storage of the product, which has a useful life of at least five years and which remains with the product throughout its useful life.

“Excluded Waste” means:

- (a) any container defined in the used oil, oil filters, and containers stewardship regulation, Manitoba regulation 86/97; or
- (b) any paint container as defined in the Manitoba Household Hazardous Waste Regulation.

“Filed” or **“File”** means submitted by a Steward to MMSM through the WeRecycle Portal at <https://wecycle.cssalliance.ca/>.

“First Importer” is a Person Resident in Manitoba who imports Designated Packaging and Printed Paper into Manitoba or is the first to take possession or control of Designated Packaging and Printed Paper in Manitoba for which a Brand Owner does not exist.

“Franchisor”, **“Franchisee”**, **“Franchise System”**, or **“Subfranchise”** have the meaning ascribed to these terms in *The Franchises Act*.¹ This includes Franchisors who carry on business in Manitoba through their Manitoba Franchise System.

“Gross Revenue” means a Steward’s total revenue derived from all goods and services Supplied in Manitoba, without deduction.

“Household Hazardous Products” means any product obligated under the household hazardous waste program in Manitoba.

“IC&I Material” means Designated Printed Paper and Packaging which is supplied to the industrial, commercial, or institutional sector and which is not subsequently Supplied to Consumers.

“IC&I Sector” means the industrial, commercial, or institutional sector.

¹ <https://www.canlii.org/en/mb/laws/stat/ccsm-c-f156/latest/ccsm-c-f156.html?searchUrlHash=AAAAAQAWZnJhbmNoaXNIIGFjdCBtYW5pdG9iYQAAAAAB&resultIndex=2>

“**In Good Standing**” means a Steward who is current with and has fulfilled all of its Stewardship Obligations under these Rules, with respect to:

- (a) steward reporting;
- (b) payment of Stewardship Fees;
- (c) responding to reasonable inquiries by MMSM; and
- (d) record keeping obligations.

“**Methodology**” means the process used by the Steward to determine its calculation of its Supplied quantity of Designated Printed Paper and Packaging, including, but not limited to, data sources, percentage allocation of data reported, data collection systems, and the use of calculators, worksheets, commercial software, or mathematical formulae.

“**MMSM**” means Multi-Material Stewardship Manitoba.

“**Obligation Year**” means the calendar year, or any part thereof, for which the Steward is obligated to fulfill its stewardship obligations under these Rules.

“**Packaging**” means materials that are used for the containment, protection, handling, delivery or presentation of goods Supplied to Consumers, and includes, but is not limited to, Service Packaging and all packaging components and ancillary elements integrated into the Packaging.

“**Person**” means an individual, partnership, joint venture, sole proprietorship, corporation, government, trust, trustee, executor, administrator or any other kind of legal personal representative, unincorporated organization, association, institution, or entity.

“**Primary Contact**” means an individual appointed by a senior officer in the Steward’s organization as the Steward’s authorized officer or agent under whose authority the Steward’s Annual Steward Report is Filed according to the [Primary Contact Policy](#).

“Printed Paper” means any material that is not packaging, but is printed with text or graphics as a medium for communicating information, Supplied to Consumers, and includes, but is not limited to:

- (a) newspapers, including those paid through subscription, provided through free distribution and those purchased through retail channels;
- (b) daily, weekly, monthly and quarterly glossy magazines including those paid through subscription, provided through free distribution and those purchased through retail channels;
- (c) directories, including those paid through subscription, provided through free distribution and those purchased through retail channels;
- (d) lottery tickets and lottery information;
- (e) warranty information, assembly instructions, product use instructions and health information, product registration cards and promotional information that is found inside purchased products;
- (f) envelopes, statements and information inserts from banks, credit companies, utilities, service providers, etc.;
- (g) information, forms and promotional materials distributed by municipal, regional, provincial and federal governments;
- (h) promotional calendars, posters that are distributed to consumers free of charge;
- (i) unsolicited promotional information, coupons, handbills and flyers; and
- (j) transportation and transit schedules.

Printed Paper does not include bound reference books, bound literary books, or bound textbooks.

“Private Label Goods” means goods that carry the Brand of a Brand Owner and are Supplied to Consumers by such Brand Owner that is a retailer in Manitoba.

“Program Plan” means the Packaging and Printed Paper Program Plan dated July 1, 2018, as may be amended from time to time, [found here](#).

“**Registered**” means having completed the registration process by submitting all of the requested information to MMSM either electronically or other means as required by MMSM, including:

- (a) company name and contact information;
- (b) Primary Contact information;
- (c) permitted Steward exemption status based on Gross Revenues and Total Weight.

“**Registered Charity**” means a charitable organization which is registered with the Canada Revenue Agency as a registered charity and listed in the attached link, which may be updated from time to time: <http://www.cra-arc.gc.ca/chrts-gvng/lstngs/menu-eng.html>.

“**Regulations**” means the Packaging and Printed Paper Stewardship Regulation, Man. Reg. 195/2008, as may be amended from time to time.

“**Reporting Deadline**” is the date by which a Steward must File its Annual Steward Report as set out in Appendix B to these Rules.

“**Resident in Manitoba**” a Steward is deemed to be resident in Manitoba, if it is deemed to carry out business in accordance with subsection 187(2) of *The Corporations Act (Manitoba)*, R.S.M. 1987, c. C225, as amended from time to time, a copied below:

- (a) it has a resident agent or representative, or a warehouse, office or place of business in Manitoba; or
- (b) its name or any name under which it carries on business, together with an address for the body corporate in Manitoba, is listed in a Manitoba telephone directory; or
- (c) its name or any name under which it carries on business, together with an address for the body corporate in Manitoba, is included in any advertisement advertising the business or any product of the body corporate; or
- (d) it is the registered owner of real property situate in Manitoba; or
- (e) it otherwise carries on its business or undertaking in Manitoba.

“**Residential Waste System**” means a system of waste collection which services residential dwellings, including all single family and multi-family dwellings, regardless of whether the service is provided by a municipal government or by private contractors.

“**Rules**” means these Rules.

“**Service Packaging**” means packaging which may or may not bear a Brand that is Supplied at the point of sale by the retail, food-service or other service providers to facilitate the delivery of goods, and includes all bags, boxes, and other items for the containment of goods at point of sale.

“**Steward**” means the Person who is obligated with respect to Designated Printed Paper and Packaging in accordance with Part III of these Rules, and includes any Person who elects to become a Voluntary Steward in accordance with section 17 of these Rules and the Voluntary Steward Policy posted on the MMSM website.

“**Stewardship Fees**” means the Fees calculated in accordance with these Rules.

“**Supplied**” means sold, leased, donated, disposed of, used, transferred the possession of or title of, or otherwise made available to a Consumer or distributed for use by a Consumer in Manitoba. It does not include a supply that is effected solely to create a security interest within the meaning of the Personal Property Security Act or Bank Act (Canada) and subject to the conditions in section 3 of the Regulation. Supply and Supplies have similar meanings.

“**Transportation Packaging**” means Packaging and Printed Paper that:

- (a) is used exclusively for packaging products during the shipment from their place of manufacture to the place of distribution in Manitoba; and
- (b) is not Service Packaging.

“**Validation Data**” means information, including:

- (a) product categorization data such as SKU, UPC;

- (b) descriptions of each product item or group;
- (c) product sizes;
- (d) packaging materials and weight;
- (e) sales volumes; and
- (f) Steward or industry-specific studies or other evidence to support a Steward's deduction from their Annual Steward Report

that may be requested by MMSM to:

- (a) substantiate quantities reported by Stewards in their Annual Steward Report and any deductions; or;
- (b) assess a Steward's Adjustment Request.

“Voluntary Steward” means a Person who elects to become a Voluntary Steward in accordance with section 17 of these Rules and the Voluntary Steward Policy posted on the MMSM website.

“WeRecycle Portal” means the internet portal that must be used by all Stewards when submitting their Annual Steward Report in accordance with Part IV of these Rules.

PART II: APPLICATION, DURATION, NONCOMPLIANCE, POLICIES, NOTICE, CONFIDENTIALITY

Application of These Rules

2. These Rules apply to all:

- (a) Stewards who are obligated to File an Annual Steward Report in the current year;
- (b) Stewards (regardless of whether they have Registered) who were obligated but failed to File an Annual Steward Report in a prior year;²
- (c) New Stewards who began Supplying Printed Paper and Packaging in the current year;
- (d) Stewards who make an Adjustment Request in the current year in accordance with the Policy for Steward-Initiated Adjustment Request for any current or prior year's Annual Steward Report; and
- (e) Steward requests for Dispute Resolution made in the current year.

Duration of These Rules

3. These Rules:

- (a) remain in force from the time that they are approved by the MMSM Board and are posted on the MMSM website until the time they are replaced on the MMSM website with MMSM Board-approved Rules; and
- (b) shall be automatically amended for years subsequent to 2020 by substituting the year appearing in these Rules with the subsequent year unless or until new rules are approved by the MMSM Board and are posted on the MMSM website.

Noncompliance with These Rules

4. All Stewards are required to Register with MMSM and comply with these Rules. Stewards who fail to Register with MMSM are prohibited from Supplying Designated Printed Paper and Packaging to Consumers. Failure to comply with these Rules may result in penalties

² These Rules apply to all Annual Steward Reports which should have been Filed but were not Filed by a Steward for a prior Data Year. However, the calculation of Fees associated with any past unfiled Annual Steward Report will be calculated in accordance with the Stewardship Fee rates applied in each of the applicable prior Data Years.

and interest and/or compliance and enforcement actions undertaken by MMSM and/or the Ministry of the Environment as provided for:

- (a) in these Rules or in MMSM policies;
- (b) in the Packaging and Printed Paper Program Plan;
- (c) in the Packaging and Printed Paper Stewardship Regulation;
- (d) the [Penalty and Interest Policy](#); or
- (e) as otherwise permitted by the Manitoba Ministry of the Environment.

Policies, Guidance and Interpretive Memoranda

5. MMSM may, but is not required to, publish on MMSM's website policies, guidance, and interpretive memoranda (collectively "secondary guidance") with respect to these Rules that must be followed by Stewards..

Notice to MMSM

6. A Steward must inform MMSM within 30 days of its change of address, change of Primary Contact, bankruptcy, closing, merger, acquisition, sale, or divestiture of all or part of its business and any impact on the Steward's obligation to pay Stewardship Fees. All notices to MMSM shall be provided:
 - (a) in writing, addressed to MMSM, 7th Floor, 259 Portage Avenue, Winnipeg, MB R3B 2A9, Attention: Executive Director with a copy sent by email to stewards@cssalliance.ca; or
 - (b) by email to kmelnychuk@stewardshipmanitoba.org.

Notice to Stewards

7. All Stewards (regardless of whether the Steward has Registered with MMSM) are deemed to have notice of the contents of these Rules and are bound by these Rules, including the reporting and payment obligations:
 - (a) from the time that these Rules are approved by the MMSM Board and posted on the MMSM website; and

- (b) from the time that the Steward begins to Supply Printed Paper and Packaging to Consumers.

Publishing of Company Names

- 8. MMSM may, but is not required to, publish any of the following:
 - (a) the names of Stewards Filing an Annual Steward Report with MMSM;
 - (b) a list of all Stewards In Good Standing; and
 - (c) a Registry of all Brands reported in Annual Steward Reports.

Confidentiality

- 9. MMSM will use reasonable diligence and care to prevent the unauthorized disclosure of a Steward's Confidential Information. MMSM may disclose Confidential Information:
 - (a) to its administrative service provider or a third party auditor, provided that the administrative service provider or the third party auditor also agrees to protect the Steward's Confidential Information;
 - (b) to the Manitoba Ministry of Environment as permitted by law or the Program Plan; or
 - (c) in accordance with the Steward's consent.

PART III: DESIGNATION OF STEWARDS

Designation of Stewards

- 10. The following Persons are designated as Stewards for Printed Paper and Packaging. If two or more Persons are designated as a Steward pursuant to the following provisions, then the earlier provision shall prevail.

Stewards for Packaging

- 11. For Packaging, (except for Service Packaging) the Steward is the Person Resident in Manitoba who:
 - (a) is the Brand Owner for the Manitoba market;

- (b) if the Person described in paragraph (a) does not exist, then a Person who manufactures, packs or fills or causes the manufacturing, packing or filling of products regardless of whether the activity takes place in Manitoba or not;
- (c) if a Person described in paragraphs (a) or (b) does not exist, then the First Importer, unless the First Importer is a Consumer.

Service Packaging (Point-of-Sale Bags or other Containers)

12. Any Person that Supplies Service Packaging in Manitoba at the point-of-sale shall be the Steward for such Service Packaging.

Stewards for Printed Paper

13. For Printed Paper, the Steward is the Person Resident in Manitoba who:

- (a) is the publisher of the Printed Paper, whether production of the Printed Paper takes place in Manitoba or not; or
- (b) if a Person described in paragraphs (a) does not exist, then a Person who is the title-owner of the Printed Paper or is a licensee of those rights for Manitoba, whether production of the Printed Paper takes place in Manitoba or not; or
- (c) if a Person described in paragraphs (a) or (b) does not exist, then a Person who prints or causes the printing of the Printed Paper whether the printing takes place in Manitoba or not; or
- (d) if a Person described in paragraphs (a), (b), or (c) does not exist, then the First Importer, unless the First Importer is a Consumer;

Franchisor is Obligated to Report for its Manitoba Franchisees

14. A Franchisor is obligated to report for its Manitoba Franchisees with respect to all Printed Paper and Packaging which is Supplied to Consumers within the Franchisor's Manitoba Franchise System.

More Than One Brand Owner for the Same Printed Paper and Packaging

15. If there is more than one Brand Owner for the same Printed Paper and Packaging, the Brand Owner more directly connected to the production of the Printed Paper and Packaging shall be deemed to be the Steward.

Products Containing Two or More Independent Brands

16. If products containing two or more independent Brands are packaged to be Supplied together, the Brand Owner, First Importer or Franchisor most directly connected to the joint Packaging shall be designated as the Steward for the joint Packaging.

Voluntary Stewards

17. A Person may elect to become a Voluntary Steward in accordance with MMSM's [Voluntary Steward Policy](#) upon execution of MMSM's Voluntary Stewardship Agreement by:

- (a) the Voluntary Steward; and
- (b) MMSM.

Voluntary Stewards must comply with these Rules and the Voluntary Steward Policy.

Voluntary Steward Fails to Comply with Obligations

18. In accordance with these Rules and the Voluntary Steward Agreement, in the event that the Voluntary Steward defaults on its responsibility to report on or pay Stewardship Fees with respect to the Printed Paper and Packaging Supplied in Manitoba, the obligation for that Printed Paper and Packaging will revert to the Brand Owner or First Importer. Voluntary Stewards must also comply with their Voluntary Steward Agreement.

Stewards that are Not-For-Profit Entities

19. Subject to Part V (Steward Exemptions From Reporting or Paying Fees), a Steward that is a not-for-profit entity, including Registered Charities, not-for-profit corporations, educational institutions, municipalities and provincial agencies, is required to File an Annual Steward Report and pay Stewardship Fees pursuant to these Rules.

PART IV: STEWARD REPORTING

Notice to Stewards Regarding Reporting Extensions and Options Arising from COVID-19 Pandemic

The following provisions modify the Rules in this section until further notice.

Extension on the Reporting Deadline and Adjustment Deadline

- (i) MMSM has extended the reporting deadline by 60 days. Annual Reports may now be submitted to the WeRecycle Portal up to July 31, 2020, rather than the regular May 31 deadline.
- (ii) The two-year adjustment period for 2018 reports has also been extended to July 31, 2020 from the regular adjustment deadline of May 31, 2020.

Data Reporting Options

To help stewards meet the extended reporting deadline, two reporting options are available:

- (i) **Option 1:**
Stewards can report as usual using their 2019 sales data; or
- (ii) **Option 2:**
Stewards unable to collect 2019 data may reuse their 2018 data (net of any adjustments or program corrections that may have been made).

Stewards Utilizing Option 2

Please note that:

- (i) Stewards taking advantage of the methodology in Option 2 will be unable to later request adjustments to their 2020 report.
- (ii) Any steward who entered the market during 2018 and filed a partial-year report last year, will be required to extrapolate a full year of data before reusing it for their 2020 report.

Grace Period for Penalties and Interest

MMSM recognizes some Stewards are experiencing significant disruption and financial hardship at this time. As always, MMSM remains grateful to those Stewards who are able to pay their invoices within 30 days.

However, in light of recent events, MMSM has made a temporary change to the application of interest for late payment of invoices:

To assist those Stewards who are unable to meet outstanding and pending payment deadlines:

- (i) The grace period for the application of interest is being extended to 90 days (from 30 days in the Penalty and Interest Policy).

- (ii) The penalty for late registration is also being waived for 90 days instead of 30 days.

Reporting Deadline for Stewards and Voluntary Stewards

20. Every Steward shall:

- (a) File an Annual Steward Report and pay Stewardship Fees in accordance with the timetable in Appendix B;
- (b) if applicable, immediately File all overdue Steward Reports for prior Obligation Years; and
- (c) if applicable, File an Annual Steward Report within 60 days after such Person becomes a Steward pursuant to Part III using the WeRecycle Portal.

Reporting Deadline for New Stewards

21. A Steward who begins Supplying Designated Printed Paper and Packaging must Register with MMSM within 60 days and comply with the [Onboarding Policy](#). Stewards who fail to Register with MMSM

- (a) are prohibited from Supplying Designated Printed Paper and Packaging to Consumers; and
- (b) will be subject to the compliance and enforcement actions in section 4.

Reporting for Affiliates and/or Franchisees

22. A Steward, including a Franchisor, shall report for its Manitoba Affiliates and/or Franchisees under one Steward number. Any Person whose Printed Paper and Packaging is included in its Affiliates' or Franchisors' Annual Steward Report shall not File a separate Annual Steward Report. Affiliates must seek MMSM's approval to report separately.

Contents of Annual Steward Report

23. Each Steward shall provide MMSM with all of the information requested on the WeRecycle Portal, including but not limited to:

- (a) company name, mailing address, phone number, and sector;

- (b) Obligation Year and Data Year³ for the Annual Steward's Report;
- (c) contact information, including email addresses and phone numbers for the Steward's Primary Contact, billing contact, secondary contacts and environmental lead;
- (d) quantities of Printed Paper and Packaging Supplied during the Data Year according to the reporting categories set out in Appendix A, Table 1.
- (e) a description of Methodology and sources of data, including any changes from the Methodology used by the Steward in the prior year's Annual Steward Report;
- (f) details of any deductions from Printed Paper and Packaging Supplied , including Validation Data used to prepare, calculate and determine these deductions in the format requested by MMSM;
- (g) any Steward initiatives, business practices, or Packaging changes that may explain any variation in quantities in Supplied Printed Paper and Packaging from the prior year's Annual Steward Report;
- (h) a list of Brands included in the Steward's Annual Steward Report, and any changes in Brands since the prior year's Annual Steward Report;
- (i) a list of all Affiliates and/or Franchisees included in the Annual Steward Report;
- (j) the Primary Contact's declaration that the Annual Steward Report is accurate.
- (k) Stewards that are filing Canadian Beverage Container Recycling Association's (CBCRA) Steward Reports are required to report their CBCRA data in the appropriate section of their MMSM Steward Report on the WeRecycle Portal as required in these Rules.

Steward Fails to File its Annual Steward Report

24. If a Steward fails to File its Annual Steward Report by the deadline or otherwise in accordance with Part IV, MMSM will apply the [Penalty and Interest Policy](#) and may take the action specified in section 4.

Steward's Duty to Ensure that the Annual Steward Report is Accurate

25. Stewards must ensure that their Annual Steward Reports are accurate. Stewards shall not misrepresent any information provided to MMSM in the Annual Steward Report. A

³ This may differ for new stewards as their Data Year may include estimates based on data from their Obligation Year.

Steward who misrepresents the data in their Annual Steward Report, upon notice from MMSM, will be:

- (a) deemed not to have complied with its reporting obligation, and subject to the [Penalty and Interest Policy](#);
- (b) escalated to MMSM's compliance team and/or the Ministry of the Environment

Errors in the Annual Steward Report

26. Any Steward who discovers an error in its Annual Steward Report shall notify MMSM of the error within 30 days.⁴

Steward-Initiated Adjustment Requests to Annual Steward Report and Policy for Steward-Initiated Adjustment Requests

27. A Steward who is In Good Standing may make a request for an adjustment in an Annual Steward Report in accordance with the:

- (a) [Policy for Steward-Initiated Adjustment Requests](#).

Changes to the Annual Steward Report Initiated by MMSM

28. MMSM may require changes to a Filed Annual Steward Report following an audit or review by MMSM. Stewards are required to report and pay for all Designated Printed Paper and Packaging Supplied to Consumers from the time the Steward begins Supplying the Designated Printed Paper and Packaging for a maximum of five years prior to the current calendar year.⁵ Penalties and interest will be applied in accordance with the [Penalty and Interest Policy](#).

⁴ This is only a requirement to *notify* - not to submit an adjustment request. Stewards still have two years to submit an adjustment request as outlined in the Steward-Initiated Adjustment Policy.

⁵ For example, Stewards are responsible for the Fees (if any) associated with errors in a prior Data Year's Steward Report discovered by MMSM in the current calendar year (2020) for up to five prior calendar years (2019, 2018, 2017, 2016, and 2015).

Stewards' Obligations

29. Subject to Part V (Steward Exemptions), Stewards are obligated to File and/or pay Fees for all Obligation Years starting from the date the Steward began Supplying Printed Paper and Packaging in Manitoba. This obligation applies regardless of whether the Steward has sufficient records to substantiate the Supplied quantities of Printed Paper and Packaging during prior years. Where necessary, MMSM will rely on the Steward's most recent sales data or other available data to set the prior years' Stewardship Fees.

PART V: STEWARD EXEMPTIONS FROM REGISTERING, REPORTING OR PAYING FEES

Steward Reporting Exemption: Gross Revenues Less Than \$750,000

30. A Steward is exempt from Filing an Annual Steward Report and paying fees to Stewardship Manitoba if, during the Data Year, the Steward's, its Affiliates', and/or its Franchisees' combined Gross Revenues from all:

- (a) products; and/or
- (b) services

Supplied in Manitoba was less than \$750,000.

Steward Fee Exemption: Aggregate Quantity of Kilograms Generated Stewardship Fees of less than \$250.00 for the Data Year

31. Other than a Steward with Gross Revenues of less than \$750,000, a Steward shall File an Annual Steward Report but shall be exempt from paying Stewardship Fees otherwise due and payable to MMSM if, during the Data Year, the Steward's aggregate quantity of kilograms generated Stewardship Fees of less than \$250.00 for the Data Year.

MMSM May Require an Exempted Person to File an Annual Steward Report

32. Regardless of section 30 and 31, MMSM may require a Steward to File an Annual Steward Report by sending a written notice by registered mail or email to an the Steward.

No Exemptions for Voluntary Stewards

33. Voluntary Stewards are not eligible for the reporting and payment exemptions in sections 30, and 31.

PART VI: STEWARD FEES

Calculation of Stewardship Fees

34. A Steward's Stewardship Fee shall be calculated in accordance with:

- (a) the approved fee methodology in Appendix C; and
- (b) the annual material fee rates in Appendix D, as approved by the MMSM Board and also posted on the MMSM website.

Calculation of Stewardship Fees for New Stewards

35. For a Steward that begins to Supply Printed Paper and Packaging on or after January 1, 2020, the Steward's 2020 MMSM Stewardship Fee will be calculated using an estimate of quantities of Printed Paper and Packaging that will be Supplied during 2020. The Annual Steward Report containing the estimate of quantities is due from the Steward to MMSM within 60 days of the date on which the Steward begins to Supply Printed Paper and Packaging in Manitoba. Additional information can be found in the [Onboarding Policy](#).

Stewards who Fail to Register with MMSM

36. Any Steward who failed to Register with MMSM is required to pay the penalties, and interest in accordance with the [Penalty and Interest Policy](#).

PART VII: COMPLIANCE

Penalties and Interest

37. MMSM shall impose penalties and interest on a Steward or Voluntary Steward in accordance with the [Penalty and Interest Policy](#).

Steward and Voluntary Steward Records Retention

38. All Stewards and Voluntary Stewards shall retain all of the records to substantiate and verify the accuracy of the information submitted in their Annual Steward Report for a period of not less than five years from the date of submission. Any Steward who fails to

produce documentation to substantiate its Annual Steward Report Filed during the five year retention period must pay Stewardship Fees on the total amount of Printed Paper and Packaging:

- (a) substantiated by the Steward's available documentation; or
- (b) based on an estimate calculated with reference to a prior or subsequent year's Steward Report; or

(c) as determined by a third-party auditor,

whichever is greatest. Stewards are subject to the [Penalty and Interest Policy](#).

Duty to Comply with MMSM's Requests for Documentation

39. Upon written request, Stewards and Voluntary Stewards shall within 30 days of receiving such a request from MMSM, provide documentation in support of their Annual Steward Report, including, but not limited to:

- (a) data used by Stewards or Voluntary Stewards in the preparation of any Annual Steward Report;
- (b) relevant information regarding Affiliates and/or Franchisees included in the Annual Steward Report;
- (c) calculation Methodology;
- (d) quantities of Designated Printed Paper and Packaging Supplied;
- (e) Gross Revenue;
- (f) product and packaging data such as packaging samples or packaging data provided by vendors;
- (g) audit reports; and
- (h) a list of Brands included in the Annual Steward Report and any changes in Brands from those Brands reported in the prior Annual Steward Report.

Duty to Provide Access to MMSM

40. A Steward or Voluntary Steward shall grant access during business hours to MMSM or its authorized representative to inspect and review the Steward's records maintained under Part VIII for up to five years after the Filing deadline for the Annual Steward Report.

Duty to Cooperate with a Verification Audit

41. At the request of MMSM, a Steward must:

- (a) provide confirmation from a senior officer confirming that the data contained in the Annual Steward Report is accurate and complete; and
- (b) cooperate in an audit or review of the Steward's records, including:
 - (i) providing MMSM with all requested documentation, data, records and reports within 30 days of such request; and
 - (ii) providing access to the Steward's business premises by MMSM, its administrative service provider, or an independent third-party within 30 days of such request.

PART VIII: DISPUTE RESOLUTION

Dispute Resolution Policy and Procedure

42. Disputes between MMSM and a Steward or Voluntary Steward regarding the payment of Stewardship Fees shall be addressed through the [Dispute Resolution Policy](#) posted on the MMSM website. A Steward must be In Good Standing to invoke Dispute Resolution.

Appendix A

DPPP Reporting Categories for 2020

Material Category	Material Sub-Category
Printed Paper	Newsprint
	Magazines and Catalogues
	Directories
	Other Printed Materials
Paper Packaging	Gable Top Containers – Non-Beverage
	Gable Top Containers – Beverage
	Aseptic Containers – Non-Beverage
	Aseptic Containers – Beverage
	Paper Laminates ⁶
	Corrugated Cardboard ⁷
	Boxboard and Other Paper Packaging
Plastic Packaging	Pet Bottles < 5 Litres - Non-Beverage
	Pet Bottles > = 5 Litres – Non-Beverage
	Pet Bottles < 5 Litres – Beverage
	PET Bottles > = 5 Litres – Beverage
	HDPE Bottles and Jugs < 5 Litres - Non-Beverage
	HDPE Bottles and Jugs >= 5 Litres – Non-Beverage
	HDPE Bottles and Jugs <5 Litres - Beverage
	HDPE Bottles and Jugs > =5 Litres – Beverage
	Polystyrene
	Other Rigid Plastic <5 Litres - Non-Beverage
	Other Rigid Plastic > =5 Litres – Non-Beverage
	Other Rigid Plastic <5 Litres -Beverage
	Other Rigid Plastic >= 5 Litres – Beverage
	LDPE/HDPE Film
	LDPE/HDPE Film Carry-Out Bags
	Plastic Laminates – Non-Beverage
	Plastic Laminates – Beverage
	Biodegradable Plastic Film

⁶ Please report laminated Kraft bags in “Paper Laminates” category

⁷ Please do not report laminated Kraft bags in “Corrugated cardboard”

Material Category	Material Sub-Category
	Biodegradable Plastic Film Carry Out Bags
	Biodegradable Rigid Plastic Containers – Non-Beverage
	Biodegradable Rigid Plastic Containers – Beverage
Steel and Other Metal Packaging	Other Steel and Metal Containers and Packaging – Non-Beverage
	Other Steel and Metal Containers AND Packaging – Beverage
	Paint Cans – Non-HHW Related Containers
	Aerosol Containers – Non-HHW Related Containers
Aluminum Packaging	Aluminum – Food Cans
	Aluminum Cans – Beverage
	Aluminum Aerosols – Non-HHW Related Containers
	Foil and Other Aluminum Packaging
Glass Packaging	Clear (Flint) Glass – Non-Beverage
	Clear (Flint) Glass – Beverage
	Coloured Glass – Non-Beverage
	Coloured Glass – Beverage

CBCRA Reports – Stewards must enter CBCRA data in the appropriate section on the WeRecycle Portal

CBCRA Ancillary Packaging	
CBCRA Material Category	CBCRA Material Sub-Category
Paper Packaging	CBCRA Paper laminates
	CBCRA Corrugated cardboard
	CBCRA Boxboard and other paper packaging
Plastic Packaging	CBCRA Polystyrene
	CBCRA LDPE/HDPE film
	CBCRA Biodegradable plastic film
Aluminum Packaging	CBCRA Foil and other aluminum packaging

CBCRA Beverage Containers				
CBCRA Material Category	CBCRA Material Sub-Category	Size	# of units	kgs of material
Aluminum	CBCRA Aluminum	0-1 Litre (L)		
Plastics	CBCRA PET bottles and jugs	0-500 milliliter (ml)		
	CBCRA PET bottles and jugs	501 ml - 1 L		
	CBCRA PET bottles and jugs	over 1 L and under 5L		
	CBCRA PET bottles and jugs	over 5 L		

CBCRA Beverage Containers				
CBCRA Material Category	CBCRA Material Sub-Category	Size	# of units	kgs of material
Plastics	CBCRA HDPE bottles and jugs	0-500 ml		
	CBCRA HDPE bottles and jugs	501 ml - 1 L		
	CBCRA HDPE bottles and jugs	over 1 L and under 5L		
	CBCRA HDPE bottles and jugs	over 5 L		
	CBCRA Other Rigid plastic	0-500 ml		
	CBCRA PVC/Other Plastics	501 ml - 1 L		
	CBCRA PVC/Other Plastics	over 1 L and under 5L		
	CBCRA PVC/Other Plastics	over 5 L		
Glass	CBCRA Glass	0-500 ml		
	CBCRA Glass	501 ml - 1 L		
	CBCRA Glass	over 1 L		
Bi-metal cans	CBCRA Bi-metal cans	0-500 ml		
	CBCRA Bi-metal cans	501 ml - 1 L		
	CBCRA Bi-metal cans	over 1 L		
Poly coats	CBCRA Drink Boxes	0-500 ml		
	CBCRA Drink Boxes	501 ml - 1 L		
	CBCRA Drink Boxes	over 1 L		
	CBCRA Gable Top	0-500 ml		
	CBCRA Gable Top	501 ml - 1 L		
	CBCRA Gable Top	over 1 L		

CBCRA Beverage Containers				
CBCRA Material Category	CBCRA Material Sub-Category	Size	# of units	kgs of material
Other Plastic	CBCRA Drink Pouches	0-1 L		
	CBCRA Bag in a box	over 1 L		
	CBCRA Other Rigid plastic	0-500 ml		
	CBCRA Biodegradable	501 ml - 1 L		
	CBCRA Biodegradable	over 1 L and under 5L		
	CBCRA Biodegradable	over 5 L		

Appendix B

Reporting and Payment Schedule for 2020

Table 1

Reporting Schedule ⁸	2020 Due Date
Steward's Report filing deadline	May 31, 2020

Table 2

Payment Schedule ⁹	2020 Due Date
<i>Quarterly payment option¹⁰</i>	
First payment due (25%)	January 31, 2020
Second payment due (25%)	April 30, 2020
Third payment due (25%)	July 31, 2020
Fourth payment due (25%)	October 31, 2020
<i>Annual payment option¹¹</i>	
Annual payment due (100%)	January 31, 2020

⁸ 2020 Reports are based on 2019 data except for new stewards whose data may be based on estimates

⁹ 2019 Reports inform 2020 invoices

¹⁰ Stewards may elect on the WeRecycle Portal to pay quarterly or annually

¹¹ Stewards may elect on the WeRecycle Portal to pay quarterly or annually

Appendix C
The Methodology for Calculating MMSM Fees

Fee Methodology by year is available under Table of Fees on the ***Fees and Payments*** page of MMSM website: <http://stewardshipmanitoba.org/stewards/fees-and-payments/>.

Appendix D
Table of Fee Rates: January 1 to December 31, 2020

Material Category	Material Sub-Category	Base Fee Rate (¢/kg)	Enhanced Fee Rate
Printed Paper	Newsprint	10.29	
	Magazines and Catalogues	15.54	
	Directories	16.91	
	Other Printed Materials	11.77	
Paper Packaging	Gable Top Containers - Non-Beverage	71.39	
	Gable Top Containers - Beverage	71.39	
	Aseptic Containers - Non-Beverage	71.39	
	Aseptic Containers - Beverage	71.39	
	Paper Laminates ¹²	71.39	
	Corrugated Cardboard ¹³	31.78	
	Boxboard and Other Paper Packaging	31.78	
Plastic Packaging	PET Bottles < 5 Litres Non-Beverage	43.62	
	PET Bottles >= 5 Litres - Non-Beverage	43.62	
	PET Bottles < 5 Litres - Beverage	43.62	
	PET Bottles >= 5 Litres - Beverage	43.62	
	HDPE Bottles and Jugs < 5 Litres - Non-Beverage	52.25	
	HDPE Bottles and Jugs >= 5 Litres - Non-Beverage	52.25	
	HDPE Bottles and Jugs < 5 Litres - Beverage	52.25	
	HDPE Bottles and Jugs >= 5 Litres - Beverage	52.25	
	Polystyrene	51.30	
	Other Rigid Plastic < 5 Litres - Non-Beverage	51.30	
	Other Rigid Plastic >= 5 Litres - Non-Beverage	51.30	
	Other Rigid Plastic < 5 Litres - Beverage	51.30	
	Other Rigid Plastic >= 5 Litres - Beverage	51.30	
	LDPE/HDPE Film	51.30	
	LDPE/HDPE Film Carry-Out Bags	51.30	
	Biodegradable Plastic Film	51.30	
	Biodegradable Plastic Film Carry-Out Bag	51.30	
	Biodegradable Rigid Plastic Containers - Non-Beverage	51.30	
	Biodegradable Rigid Plastic Containers - Beverage	51.30	
	Steel and Other Metal Packaging	Other Steel and Metal Containers and Packaging - Non-Beverage	17.85
Other Steel and Metal Containers and Packaging - Beverage		17.85	
Paint Cans - Non-HHW related Containers		17.85	

¹² Please report laminated Kraft bags in “Paper Laminates” category

¹³ Please do not report laminated Kraft bags in “Corrugated cardboard”

	Aerosol Containers - Non-HHW related Containers	17.85	
Aluminum Packaging	Aluminum - Food Cans	(7.32)	
	Aluminum Cans - Beverage	(7.32)	
	Aluminum Aerosols - Non-HHW related Containers	10.89	
	Foil and Other Aluminum Packaging	10.89	
Glass Packaging	Clear (Flint) Glass - Non-Beverage	5.00	
	Clear (Flint) Glass - Beverage	5.00	
	Coloured Glass - Non-Beverage	5.00	
	Coloured Glass - Beverage	5.00	