



Stewardship Ontario

**Schedule B to the Program Agreement between Stewardship Ontario and the
Resource Productivity and Recovery Authority**

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

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PART I: DEFINITIONS

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

“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 [Policy for Steward-Initiated Adjustment Requests](#) in Appendix E and posted on the Stewardship Ontario 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 Blue Box Waste, expressed in kilograms or units by category, Supplied by the Steward and its Franchisees or Affiliates during the Data Year.¹

“Blue Box Program Plan” means the Blue Box Program Plan dated February 2003, or as may be amended from time to time, [found here](#).

“Brand” is a trademark.

“Brand Owner” is a Person Resident in Ontario 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 Designated Blue Box Waste 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.

¹ This may differ for new stewards as their Data Year may include estimates based on data from their Obligation Year
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“Confidential Information” means sales or other data submitted by a Steward to Stewardship Ontario 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 Blue Box Waste is Supplied.

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

- (a) calendar year in which the Steward Supplied Designated Blue Box Waste; or
- (b) the Steward’s fiscal year in which the Steward Supplied Designated Blue Box Waste; or
- (c) for new Stewards only, an estimate of the Steward’s Supplied quantity of Designated Blue Box Waste for the calendar year or fiscal year.

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

Designated Blue Box Waste does not include:

- (a) Transportation Packaging,
- (b) Durable Packaging,
- (c) 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.

“Filed” or **“File”** means submitted by a Steward to Stewardship Ontario through the WeRecycle Portal..

“First Importer” is a Person Resident in Ontario who imports Designated Blue Box Waste into Ontario or is the first to take possession or control of Designated Blue Box Waste in Ontario for which a Brand Owner does not exist.

“Franchisor”, **“Franchisee”**, **“Franchise System”**, or **“Subfranchise”** have the



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meaning ascribed to these terms in the [Arthur Wishart Act \(Franchise Disclosure\)](#) or as may be amended or replaced. This includes Franchisors who conduct business in Ontario through their Ontario Franchise System, regardless of whether the Franchisor has a Franchisor-owned fixed place of business in Ontario.

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

“IC&I Material” means Packaging and Printed Paper 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.

“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 Stewardship Ontario; and
- (d) record keeping obligations.

“Industry Stewardship Plan” or **“ISP”** means an RPRA-approved plan allowing one or more Stewards to manage waste that has been designated for a recycling program by the Minister.

“Methodology” means the process used by the Steward to determine its calculation of its Supplied quantity of Designated Blue Box Waste, 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.

“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



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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](#) posted on the Stewardship Ontario website.

“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



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(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 Ontario.

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

- (a) company name and contact information;
- (b) Primary Contact information; and
- (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 regulations made under the *Waste Diversion Transition Act* applicable to the Blue Box Program.

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

“Resident in Ontario” with respect to a corporation, means a corporation that has a permanent establishment in Ontario in accordance with the provisions of Appendix B. In the case of Franchisors, it includes Franchisors who conduct business in Ontario through their Ontario Franchise System, regardless of whether the Franchisor has a Franchisor-owned fixed place of business in Ontario.²

“Residential Waste System” means a system of waste collection which services residential dwellings, including all single family and multi-family dwellings, regardless of

² As referenced in the *Corporations Tax Act, Ontario* in Appendix B of these Rules.



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whether the service is provided by a municipal government or by private contractors.

“Resource Productivity and Recovery Authority (RPRA)” is a corporation which oversees the operation of Stewardship Ontario and the Blue Box Program in accordance with the *Waste Diversion Transition Act, 2016*. RPRA is the successor to Waste Diversion Ontario.

“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 Blue Box Waste 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 Stewardship Ontario 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 in Ontario or distributed for use by a Consumer in Ontario. 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 Ontario; and
- (b) is not Service Packaging.

“Validation Data” means information, including:

- (a) product categorization data such as SKU or UPC;
- (b) descriptions of each product item or group;
- (c) product sizes;



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(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 Stewardship Ontario 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 Stewardship Ontario 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 Register and/or File an Annual Steward Report in a prior year;³

(c) New Stewards who began Supplying Designated Blue Box Waste in the current year;

(d) Stewards who make an Adjustment Request in the current year in accordance with the [Policy for Steward-Initiated Adjustment Requests](#) in Appendix E and on the Stewardship Ontario website for any current or prior year's Annual Steward Report; and

(e) Steward requests for Dispute Resolution made in the current year.

³ These Rules apply to all Annual Steward Reports which should have been Filed but were not Filed by a Steward for a prior 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 Years.



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Duration of These Rules

3. These Rules:

- (a) remain in force from the time that they are approved by RPRA and posted on the Stewardship Ontario website until the time they are replaced on the Stewardship Ontario website with RPRA-approved Rules; and
- (b) shall be automatically amended for years subsequent to 2019 by substituting the year appearing in these Rules with the subsequent year unless or until new rules are approved by RPRA and are posted on the Stewardship Ontario website.

Noncompliance with These Rules

4. All Stewards are required to comply with these Rules. Failure to comply with these Rules may result in penalties and interest and/or compliance and enforcement actions undertaken by Stewardship Ontario and/or RPRA as provided for:

- (a) in these Rules;
- (b) in the *Waste Diversion Transition Act, 2016*;
- (c) in the Regulations,
- (d) in the [Penalty and Interest Policy](#) in Appendix F of these Rules and on the Stewardship Ontario website; or
- (e) as otherwise permitted by RPRA or the Ontario Ministry of the Environment and Climate Change Policies,

Guidance and Interpretive Memoranda

5. Stewardship Ontario may, but is not required to, publish on the Stewardship Ontario website policies, guidance, and interpretive memoranda (collectively “secondary guidance”) with respect to these Rules that must be followed by Stewards.

Notice to Stewardship Ontario

6. A Steward must inform Stewardship Ontario 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 Stewardship Ontario shall be provided:

- (a) in writing, addressed to Stewardship Ontario, 1 St. Clair Avenue West, Suite 700,



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Toronto, ON, M4V 1K6, Attention: CFO; or

(b) by email to WeRecycle@stewardshipontario.ca.

Notice to Stewards

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

Publishing of Company Names

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

Confidentiality

9. Stewardship Ontario will use reasonable diligence and care to prevent the unauthorized disclosure of a Steward's Confidential Information. Stewardship Ontario 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 RPRA as permitted by law or the Blue Box 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 Designated Blue Box Waste. 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 Ontario who:
- (a) is the Brand Owner for the Ontario market; or
 - (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 Ontario or not; or
 - (c) if a Person described in paragraphs (a) or (b) does not exist, then the First Importer, unless the First Importer is a Consumer.

Stewards for Service Packaging

12. Any Person that Supplies Service Packaging in Ontario 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 Ontario who:
- (a) is the publisher of the Printed Paper, whether production of the Printed Paper takes place in Ontario or not; or
 - (b) if a Person described in paragraph (a) does not exist, then a Person who is the title-owner of the Printed Paper or is a licensee of those rights for Ontario, whether production of the Printed Paper takes place in Ontario 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 Ontario 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 Ontario Franchisees

14. A Franchisor is obligated to report for its Ontario Franchisees with respect to all Designated Blue Box Waste which is Supplied within the Franchisor's Ontario Franchise System.



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More Than One Brand Owner for the Same Designated Blue Box Waste

15. If there is more than one Brand Owner for the same Designated Blue Box Waste, the Brand Owner more directly connected to the production of the Designated Blue Box Waste 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 Stewardship Ontario's [Voluntary Steward Policy](#) upon execution of Stewardship Ontario's Voluntary Stewardship Agreement by:

- (a) the Voluntary Steward; and
- (b) Stewardship Ontario.

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 Designated Blue Box Waste Supplied in Ontario, the obligation for that Designated Blue Box Waste 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.



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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) Stewardship Ontario 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

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

However, in light of recent events, Stewardship Ontario 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:



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- (a) File an Annual Steward Report and pay Stewardship Fees in accordance with the timetable in Appendix C;
- (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 Blue Box Waste must Register with Stewardship Ontario within 60 days and comply with the [Onboarding Policy](#) posted on the Stewardship Ontario website. Stewards who fail to Register with Stewardship Ontario 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 Ontario Affiliates and/or Franchisees under one Steward number. Any Person whose Designated Blue Box Waste is included in its Affiliates' or Franchisors' Annual Steward Report shall not File a separate Annual Steward Report. Affiliates must seek Stewardship Ontario's approval to report separately.

Contents of Annual Steward Report

23. Each Steward shall provide Stewardship Ontario 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 Year⁴ 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 Designated Blue Box Waste Supplied during the Data Year according to the reporting categories set out in Appendix A;

⁴ This may differ for new stewards as their Data Year may include estimates based on data from their Obligation Year.



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- (e) 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 Supplied quantities of Designated Blue Box Waste, including Validation Data used to prepare, calculate and determine these deductions in the format requested by Stewardship Ontario;
- (g) any Steward initiatives, business practices, or Packaging changes that may explain any variation in quantities in Supplied Designated Blue Box Waste 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; and
- (j) the Primary Contact's declaration that the Annual Steward Report is accurate.

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, Stewardship Ontario will apply the [Penalty and Interest Policy](#) in Appendix F and on the Stewardship Ontario website 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 Stewardship Ontario in the Annual Steward Report. A Steward who misrepresents the data in their Annual Steward Report, upon notice from Stewardship Ontario will be:

- (a) deemed not to have complied with its reporting obligation, and subject to the [Penalty and Interest Policy](#) in Appendix F and on the Stewardship Ontario website;
- (b) escalated to Stewardship Ontario's compliance team and/or RPRA.

Errors in the Annual Steward Report

26. Any Steward who discovers an error in its Annual Steward Report shall notify Stewardship Ontario of the error within 30 days.⁵



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

27. A Steward who is In Good Standing may request an adjustment in an Annual Steward Report in accordance with the [Policy for Steward-Initiated Adjustment Requests](#) in Appendix E and on the Stewardship Ontario website.

Changes to the Annual Steward Report Initiated by Stewardship Ontario

28. Stewardship Ontario may require changes to a Filed Annual Steward Report following an audit or review by Stewardship Ontario. For changes initiated by Stewardship Ontario as a result of an audit or review, Stewards are required to report and pay for all Designated Blue Box Waste Supplied to Consumers from the time the Steward begins Supplying the Designated Blue Box Waste for a maximum of five years prior to the current calendar year.⁶ Penalties and interest will be applied in accordance with the [Penalty and Interest Policy](#) in Appendix F and on the Stewardship Ontario website.

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 they were notified of Stewardship Ontario's Rules. This obligation applies regardless of whether the Steward has sufficient records to substantiate the Supplied quantities of Designated Blue Box Waste during prior years. Where necessary, Stewardship Ontario will rely on the Steward's most recent sales data or other available data to set the prior years' Stewardship Fees.

⁵ 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.

⁶ For example, Stewards are responsible for the Fees (if any) associated with errors in the current Report (2020) and for up to five prior Reports (2019, 2018, 2017, 2016, and 2015.).



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

Steward Intends to Join an RPRA-Approved ISP

30. Any steward that intends to join an RPRA-approved ISP covering Designated Blue Box Waste Supplied by the Steward that:

(a) is In Good Standing with Stewardship Ontario; and

(b) has received approval from RPRA to join the ISP,

is no longer required to report to Stewardship Ontario for the related Designated Blue Box Waste Supplied on and after the date on which the Steward is accepted to join the ISP. The Steward must adhere to any additional criteria agreed to between Stewardship Ontario and/or RPRA and the ISP.

Steward Reporting Exemption: Gross Revenues Less Than \$2 Million

31. A Steward is exempt from Filing an Annual Steward Report and paying fees to Stewardship Ontario 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 Ontario was less than \$2 million.

Steward Fee Exemption: Supplied Kilograms Less Than 15,000

32. Other than a Steward with Gross Revenues of less than \$2 million, a Steward shall File an Annual Steward Report but shall be exempt from paying Stewardship Fees otherwise due and payable to Stewardship Ontario if, during the Data Year, the Steward, its Affiliates and Franchisees in the combined aggregate Supplied less than 15,000 kg of Designated Blue Box Waste in Ontario.

Stewardship Ontario May Require an Exempted Person to File an Annual Steward Report

33. Regardless of sections 31 and 32, Stewardship Ontario may require a Steward to File an Annual Steward Report by sending a written notice by registered mail or email to the Steward.



No Exemptions for Voluntary Stewards

34. Voluntary Stewards are not eligible for the reporting and payment exemptions in sections 31, and 32.

PART VI: STEWARD FEES

Calculation of Stewardship Fees

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

- (a) the fee methodology in Appendix D; and
- (b) the material fee rates as posted on the Stewardship Ontario website.

Calculation of Stewardship Fees for New Stewards

36. For a Steward that begins to Supply Designated Blue Box Waste on or after January 1, 2020, the Steward's 2020 Stewardship Ontario Stewardship Fee will be calculated using an estimate of quantities of Designated Blue Box Waste that will be Supplied during 2020. The Annual Steward Report containing the estimate of quantities is due to Stewardship Ontario within 60 days of the date on which the Steward begins to Supply Designated Blue Box Waste in Ontario. Additional information can be found in the [Onboarding Policy](#) posted on the Stewardship Ontario website.

Stewards who Fail to Register with Stewardship Ontario

37. Any Steward who fails to Register with Stewardship Ontario within 60 days of beginning to Supply Designated Blue Box Waste in Ontario is required to pay the penalties, and interest in accordance with the [Penalty and Interest Policy](#) in Appendix F and on the Stewardship Ontario website.

Newspapers

38. Stewards who are members of the Canadian Newspaper Association or the Ontario Community Newspapers Association shall report and pay Stewardship Fees in accordance with the amendments to the Blue Box Program Plan dated November 4, 2005.



PART VII: COMPLIANCE

Penalties and Interest

39. Stewardship Ontario shall impose penalties and interest on a Steward or Voluntary Steward in accordance with the [Penalty and Interest Policy](#) in Appendix F and on the Stewardship Ontario website.

Steward and Voluntary Steward Records Retention

40. 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 Designated Blue Box Waste:

- (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](#) in Appendix F and on the Stewardship Ontario website.

Duty to Comply with Stewardship Ontario's Requests for Documentation

41. Upon written request from Stewardship Ontario, Stewards and Voluntary Stewards shall within 30 days of receiving such a request from Stewardship Ontario, 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 Blue Box Waste Supplied ;



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- (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 Stewardship Ontario

42. A Steward or Voluntary Steward shall grant access during business hours to Stewardship Ontario 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

43. At the request of Stewardship Ontario, 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 Stewardship Ontario 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 Stewardship Ontario, its administrative service provider, or an independent third-party within 30 days of such request.

PART VIII: DISPUTE RESOLUTION

Dispute Resolution Policy and Procedure

44. Disputes between Stewardship Ontario and a Steward or Voluntary Steward regarding the payment of Stewardship Fees shall be addressed through the [Dispute Resolution Policy](#) posted on the Stewardship Ontario website. A Steward must be In Good Standing with all of its obligations to Stewardship Ontario other than the matter which is the subject of the dispute resolution.



Appendix A
Designated Blue Box Waste Reporting Categories

Material Category	2020 DBBW Reporting Categories
Printed Materials	Newsprint–CNA/OCNA Members
	Other Newsprint–Non-CNA/OCNA Members
	Magazines and Catalogues
	Directories
	Other Printed Materials
Paper Packaging	Gable Top Containers
	Aseptic Containers
	Paper Laminates
	Corrugated Cardboard
	Boxboard and Other Paper Packaging
Plastic Packaging	PET Bottles < 5 Litres
	PET Bottles ≥ 5 Litres
	HDPE Bottles and Jugs < 5 Litres
	HDPE Bottles and Jugs ≥ 5 Litres
	LDPE/HDPE Film
	LDPE/HDPE Film Carry-Out Bags
	LDPE/HDPE Film Carry-Out Bag Units*
	Expanded Polystyrene
	Non-Expanded Polystyrene
	Natural and Synthetic Textiles
	Other Plastic Packaging < 5 Litres
	Other Plastic Packaging ≥ 5 Litres
	Plastic Laminates
	PLA, PHA, PHB
Steel and Other Metal Packaging	Steel Aerosol Containers
	Steel Paint Cans
	Other Steel and Metal Containers and Packaging
Aluminum Packaging	Aluminum Food and Beverage Containers
	Aluminum Aerosol Containers
	Other Aluminum Packaging
Glass Packaging	Clear Glass
	Coloured Glass

* Report LDPE/HDPE Film Carry-Out Bags Units in the number of units Supplied



Appendix B⁷ **Resident in Ontario⁸**

Resident in Ontario, with respect to a corporation, means a corporation that has a permanent establishment in Ontario, where:

- (a) “permanent establishment” includes branches, mines, oil wells, farms, timberlands, factories, workshops, warehouses, offices, agencies and other fixed places of business, and
- (b) the following rules apply:

Contracting Employees or Inventory Sufficient

Where a corporation carries on business through an employee or agent who has general authority to contract for the corporation or who has a stock of merchandise owned by the corporation from which the employee or agent regularly fills orders which the employee or agent receives, such employee or agent shall be deemed to operate a permanent establishment of the corporation.

Commission Agent not Sufficient

The fact that a corporation has business dealings through a commission agent, broker or other independent agent shall not of itself be deemed to mean that the corporation has a permanent establishment.

Subsidiary of Parent not Sufficient

The fact that a corporation has a subsidiary controlled corporation in a place or a subsidiary controlled corporation engaged in a trade or business in a place shall not of itself be deemed to mean that the first-mentioned corporation is operating a permanent establishment in that place.

Licensed Insurance Company Sufficient

An insurance corporation is deemed to have a permanent establishment in each jurisdiction in which the corporation is registered or licensed to do business.

Purchasing Office not Sufficient

The fact that a corporation maintains an office solely for the purchase of merchandise shall not of itself be deemed to mean that the corporation has a permanent establishment in that office.

Ownership of Land Sufficient

Where a corporation, otherwise having a permanent establishment in Canada, owns land in a province or territory of Canada, such land is a permanent establishment.

Production Packing and other Activities Sufficient

⁷ Contents from “*Corporations Tax Act, Ontario*”

⁸ The language in this appendix is from the Corporations Tax Act and should be applied to determine residency in Ontario rather than residency in Canada in order to help determine a Person’s status as a steward



The fact that a non-resident corporation in a year produced, grew, mined, created, manufactured, fabricated, improved, packed, preserved or constructed in whole or in part anything in Canada, whether or not the corporation exported that thing without selling it prior to exportation, shall of itself, be deemed to mean that the corporation maintained a permanent establishment at any place where the corporation did any of those things in the taxation year.

Machinery or Equipment Sufficient

The use of substantial machinery or equipment in a particular place at any time in a year of a corporation constitutes a permanent establishment of such corporation in that place for such a year.

Principal Place of Business Sufficient

Where a corporation has no fixed place of business, it has a permanent establishment in the principal place in which the corporation's business is conducted.

Charter or By Laws designating Head or Registered Office Sufficient

Where a corporation does not otherwise have a permanent establishment in Canada, it has a permanent establishment in the place designated in its charter or by-laws as being its head office or registered office.



Appendix C
Reporting and Payment Schedule

Table 1

Reporting Schedule⁹	2020 Due Date
Steward's Report filing deadline	May 31, 2020

Table 2

Payment Schedule¹⁰	2020 Due Dates
<i>Quarterly payment option¹¹</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 option¹²</i>	
Annual payment due (100%)	January 31, 2020

⁹ 2020 Reports are based on 2019 data except for new stewards whose data may be based on estimates

¹⁰ 2019 Reports inform 2020 invoices

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

¹² Stewards may elect on the WeRecycle Portal to pay quarterly or annually



Stewardship Ontario

Appendix D
The Methodology for Calculating Stewardship Ontario Fees

The Methodology for Calculating Stewardship Ontario Fees can be found in Schedule A of the Blue Box Program Agreement between Stewardship Ontario and Waste Diversion Ontario.



Appendix E

POLICY FOR STEWARD-INITIATED ADJUSTMENT REQUESTS

KEY FEATURES:

- Stewards can request adjustments to submitted reports for a maximum of two years from the report submission deadline
- Adjustment requests must include supporting documentation
- Only adjustments that meet the policy requirements will be permitted

3. The two-year time limit:

- (a) helps stabilize fees as adjustments can impact the total quantities of supplied materials (i.e. steward-reported quantities) which in turn impacts fee setting for the subsequent period or year. For example, where an adjustment results in a credit, these funds must be recouped in the subsequent period or year from steward fees and will be added to the program's budget; and
- (b) provides stewards with sufficient time to identify possible issues in their reports and submit adjustment requests. The table below stipulates the deadlines.

III. Scope

4. This policy applies to all adjustment requests submitted on or after January 1, 2018, regardless of the data or reporting period/year associated with the adjustment request, initiated by stewards and voluntary stewards ("stewards") meeting their regulatory stewardship obligations with the Stewardship Ontario Blue Box. Program.
5. This policy:
 - (a) shall remain in force from the time that it is posted on the program's website until the time it is replaced; and
 - (b) shall be automatically amended by substituting the year appearing in this policy with the subsequent year, unless or until a new policy is posted on the program's websites.

IV. Policy

Reporting and Payments Must be Up-to-Date

6. Only stewards whose reporting and payments to the program are up-to-date may make an adjustment request.



Two-Year Time Limit for Adjustment Requests

- 7. Stewards can request adjustments for a period of up to two years from the associated report submission deadline (regardless of the date the steward submitted its report).

Table 1 – PPP Reports (Annual cycle)¹³

Report	2018 Report (2017 Data)	2019 Report (2018 Data)	2020 Report (2019 Data)
Deadline for annual report submission	May 31, 2018	May 31, 2019	May 31, 2020
Deadline for completed Adjustment Request¹⁴	May 31, 2020	May 31, 2021	May 31, 2022

Stewards Who Have Exited a Program

- 8. A steward who has exited the program:
 - (a) may file an adjustment request within 30 days of exiting the program, following which no adjustment request may be filed; and
 - (b) will be credited or debited within 90 days, unless the adjustment request requires a third party review.

How to Make an Adjustment Request

- 9. All stewards who wish to make an adjustment request must:
 - (a) submit a completed and signed [Adjustment Request Form](#), and email it to werecycle@stewardshipontario.ca ; and
 - (b) provide accompanying supporting documentation.

¹³ This table shall be automatically amended by substituting the year with the subsequent year, unless or until a new policy is posted in accordance with clause 5 of this policy

¹⁴ If the deadline for an adjustment request falls on a non-business day, the deadline is extended to the next business day



Contents of Adjustment Request form and Supporting Documentation

10. Adjustment requests must include:

- (a) clear and detailed supporting documentation and narratives to explain each of the errors; and
- (b) an audit trail that, if followed, would confirm the legitimacy of the adjustment request.

11. If there are multiple errors in a single report, stewards must include all relevant information for all errors as only one adjustment request will be considered for each year's report.

12. See Appendix A: "Steps to Complete an Adjustment Request" for step-by-step guidance on submitting an adjustment request.

Credits and Debits

13. Following assessment of the steward's adjustment request:

- (a) Net Credits:
 - (i) can be applied to the steward's current or future invoices in the corresponding program; or
 - (ii) may be paid to the steward by cheque, upon request by the steward.
- (b) Debits are due within 30 days of the date of issue and are subject to the [Penalty and Interest Policy](#).

Permitted Adjustments

14. Subject to adequate substantiation, adjustment requests that will be considered are limited to the following circumstances:

- (a) incorrect formula in Excel spreadsheet or similar "tool";
- (b) incorrect logic in Excel spreadsheet or similar "tool";
- (c) material classification error;
- (d) material weight input error (e.g., entered 1 instead of 10);
- (e) data entered in the wrong units (e.g., in grams instead of kilograms)
- (f) exclusion of materials in error;
- (g) inclusion of material for which another steward is obligated;
- (h) inclusion of non-obligated PPP;
- (i) actual data to replace estimates used by newly on-boarded stewards.



Non-Permitted Adjustments

15. Adjustment that will not be accepted include, but are not limited to:

- (a) **Adjustments resulting from reporting methodology changes:**
 - (i) changing from the use of calculators to the reporting of “actuals”;
 - (ii) application of a new study or change in internal processes that identifies previous errors in reported quantities;⁵
 - (iii) changing percentage allocations (e.g. for IC&I sales or for packaging that never leaves the commercial establishment);
 - (iv) revisions to Average Bill of Material groupings (ABOMs);
 - (v) creation of ABOMs, when one was not originally used to develop the report

- (b) **Adjustments on adjustments:**

Requests will not be considered for changes to a report where the steward previously requested an adjustment for the same report, regardless of whether the steward is seeking the same or a different adjustment to the previously submitted report.

- (c) **Adjustments due to changes to your business model such as divestments, mergers or acquisitions:**

If part of your business is acquired or divested in a given calendar year, the impact of those changes, if any, must be included during the next reporting cycle, but the steward will not be permitted to make an adjustment to a previously submitted report.

- (d) **Adjustments with inadequate substantiation and supporting documentation:**
 - (i) Stewards may be required to undergo a third-party review, at the steward’s expense, in order to have their adjustment requests validated and processed.
 - (ii) If an incomplete package is submitted or additional substantiation is required by the program(s), stewards will be notified and must provide the additional documentation within 30 days of notification. A steward’s adjustment request will be closed where the steward fails to provide additional information requested by the program(s) within 30 days.

Processing Time

16. Adjustments can take from weeks to months to process. The amount of time is a function of a number of factors that include complexity, the completeness of the steward’s supporting documentation, and the number of adjustments in the queue.

⁵ Efforts to improve the accuracy of reports are appreciated, and can be used for future reports, but cannot be applied retroactively.



Third-Party Reviews

17. A third-party review is a detailed examination of a steward's methodology and data collection and reporting processes conducted by an independent consultant.
18. The programs reserve the right to initiate a third-party review of an adjustment request, and may do so in their sole discretion.
19. Third-party reviews will be paid for by the affected steward. In the event that the program(s) determines that a third-party review is warranted, a steward's refusal to participate in or pay for a third-party review will result in the steward's adjustment request being closed.
20. The scope and cost of the review will be outlined in a contract with the steward.
21. The professional services firm engaged to undertake the review will be required to ensure its independence.
22. Every effort will be made to collaborate with the steward with respect to the review process and timing.

CHECK THE ACCURACY OF YOUR REPORTS

- All stewards are advised to take the following steps to identify potential errors in their reports on a timely basis:
- Carefully review Submission Detail Report (SDR) which is available on the WeRecycle Reporting Portal immediately upon submission of your steward report for accuracy.
- Review your first annual invoice for evidence of any errors (e.g. your invoice is significantly higher or lower than expected).
- Contact CSSA as soon as possible after identifying a potential error.

QUESTIONS AND ASSISTANCE

Please contact National Steward Services with any questions about the adjustment process:
1 (888) 980-9549 or WeRecycle@stewardshipontario.ca.



Appendix A to Policy for Steward-Initiated Adjustment Requests

Steps to Complete an Adjustment Request

1. Verify that your request meets the criteria for permitted adjustments.
2. Ensure that your request and submission of all materials to substantiate the request, including all information requested by Stewardship Ontario, is made within the two-year timeframe.
3. Download the Adjustment Request Form [available here](#).
4. Complete the Adjustment Request Form.
 - Provide previously reported material quantities and revised material quantities.
 - Explain the errors that led to the request and provide supporting documentation (e.g., validation data such as SKU, UPC or other product categorization information, internal audit reports, weight data from suppliers, internal testing to validate weights, etc.) that provides an audit trail sufficient to allow for assessment of the adjustment request.
5. Email your completed Adjustment Request Form and supporting documentation to WeRecycle@stewardshipontario.ca with “Adjustment Request” in the subject line. Please include your steward number and name in the email.



Appendix F

PENALTY AND INTEREST POLICY

KEY FEATURES:

- **Penalty and/or interest charges will apply for obligated stewards who:**
 - Fail to meet their registration obligations in accordance with program deadlines; and/or
 - Fail to file their reports in accordance with program deadlines; and/or
 - Intentionally file an inaccurate report; and/or
 - Fail to pay an invoice according to program deadlines

I. Overview

1. This policy provides guidance to stewards regarding conduct that will result in the application of penalty, and/or interest charges.
2. Nothing in this policy limits a program's ability to escalate a steward to the applicable Ministry or Authority as specified in the governing legislation.

II. Purpose

3. The Penalty and Interest Policy promotes fairness and consistency for all stewards and enables stewardship programs to operate in a cost-effective manner by applying a set of consistent penalties and interest to serve as a deterrent to non-compliance.

III. Scope

4. This policy applies effective January 1, 2019 for all stewards and voluntary stewards ("stewards") meeting their regulatory stewardship obligations with the Stewardship Ontario (SO) Blue Box Program.



IV. Policy

5. Definitions

- a. **“Obligation Date”** is the date that a steward begins supplying designated material in the province, after which they have 60 days to register with the Program..¹⁹
- b. **“Reporting Deadline”** is the date that packaging and paper Annual Steward Reports are due each year (May 31).
- c. **“Substantiation Request Date”** is the date on which the program provides the steward with written notice, by email, that the Penalty and Interest Policy will apply if the steward has not provided substantiation within the 30 days following such notice regarding one or more Annual Steward Reports submitted via the WeRecycle Portal.
- d. **“Payment Due Date”** is the date that payment is due for an invoice associated with a steward’s account. The Payment Due Date can be found on each invoice.

6. Penalties and interest will be applied in the scenarios outlined in the following charts.

¹⁹ Ontario stewards are obligated from the date they were notified of the Stewardship Ontario Rules. As of 2016, Ontario stewards are deemed to have been notified at the time the Stewardship Ontario Rules were posted on Stewardship Ontario’s website. Ontario stewards that were notified of the Stewardship Ontario Rules by email or mail prior to 2016 are obligated from the date of that notice.



Scenario	Step I	Step II
<p>Not Registered²⁰ An obligated steward who has <u>not registered</u> with the Program in accordance with the Onboarding Policy²¹, will be subject to the following:</p>	<p>For stewards that Register between the 61st and 180th day past the Obligation Date:</p> <ul style="list-style-type: none"> • Back payment and back filing to the Obligation Date • Penalty of 5% of all fees owing when report(s) invoiced; • Steward may be escalated to regulatory authority 	<p>For stewards that Register on or after the 180st day past the Obligation Date:</p> <ul style="list-style-type: none"> • Penalty of 10% of all fees owing when report(s) invoiced
<p>Not Filed²² Steward has registered with the program, but has <u>not filed</u> its Report by the Reporting Deadline or has intentionally filed an incorrect report prior to the Reporting Deadline</p>	<p>Between the 31st and 90th day past the Reporting Deadline:</p> <ul style="list-style-type: none"> • Penalty of 5% of all fees owing when invoiced; 	<p>Beginning on the 61st day past the Reporting Deadline:</p> <ul style="list-style-type: none"> • Steward may be escalated to regulatory authority <p>Beginning on the 91st past the Reporting Deadline:</p> <ul style="list-style-type: none"> • Penalty of 10% of all fees owing when invoiced

²⁰ In Ontario, the Penalty in this scenario applies to fees that are not paid in accordance with section 34 of the *Waste Diversion Transition Act*.

²¹ The Onboarding Policy requires new stewards to register within 60 days of their Obligation Date, and file all outstanding reports within 60 days of registration. The current report must be filed within 60 days of registration, or by May 31, whichever is later.

²² In Ontario, the Penalty in this scenario applies to fees that are not paid in accordance with section 34 of the *Waste Diversion Transition Act*.



Scenario	Step I	Step II
<p>Steward does not respond to program’s requests for substantiation of the steward’s report within 30 days during staff-initiated steward report review (the “Substantiation Request Date”)</p> <p>Not Paid Steward has registered and has filed its report by the applicable deadline, but it has <u>not paid</u> its invoice by the Payment Due Date</p>	<p>Beginning on the 31st day past the Substantiation Request Date:</p> <ul style="list-style-type: none"> Report will be considered to be “not filed” and the Penalty consequences associated with that scenario will apply. Interest begins accruing on the steward’s invoice(s) from the Substantiation Request Date at the CIBC prime rate of interest +4% to the date adequate substantiation is received <p>Beginning on the 31st day past the Payment Due Date:</p> <ul style="list-style-type: none"> Interest begins accruing on the steward’s invoice(s) from the Payment Due Date at the CIBC prime rate of interest +4% 	<p>Beginning on the 61st day past the Substantiation Request Date:</p> <ul style="list-style-type: none"> Steward may be escalated to regulatory authority <p>Beginning on the 91st day past the Substantiation Request Date:</p> <ul style="list-style-type: none"> Penalty of 10% of all fees owing <p>Beginning on the 61st day past the Payment Due Date:</p> <ul style="list-style-type: none"> Steward may be escalated to regulatory authority <p>Beginning on the 181st day past the Payment Due Date:</p> <ul style="list-style-type: none"> Penalty of 10% of all fees owing when paid