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Part One

How to determine
if you are a steward



1.0 Introduction

Canadian Stewardship Services Alliance (CSSA) prepared this guidebook to help organizations and companies understand their potential legal obligations as stewards (sometimes referred to as producers) under the provincial packaging and printed paper materials recycling regulations in **British Columbia, Saskatchewan, Manitoba** and **Ontario**. This guidebook was created in keeping with CSSA's role to support stewards with efficient and effective customer service which is harmonized among provinces to the greatest extent possible. It provides an outline of definitions and obligations for stewards across all four provincial programs serving as a single resource for packaging and printed paper stewardship obligations in Canada (with the exception of Quebec). This guidebook will be updated as new stewardship programs are introduced in other provinces and registered stewards will be advised by email of updates to this guidebook.

Your organization may be a steward under applicable provincial regulations if, for example, you are a retailer, restaurant, importer, manufacturer, government entity, college, university, church, distributor or wholesaler that supplies packaging or printed paper to residential consumers. You may also be a steward if your organization is a utility, an insurance company or bank, or other financial services company that supplies, for example, printed statements, pamphlets, or annual reports, or issues paper bills to residential (i.e., non-commercial) consumers in one or more of the provinces. Qualifying as a steward means your organization may have a legal obligation under the recycling regulations to participate in a provincially approved plan designed to address the end-of-life management of the packaging and/or printed paper your organization supplies.

Your obligations may include:

- Participating in provincial stewardship organizations in the provinces where you are deemed to be a steward.
- Filing reports with stewardship organizations in those provinces where you are deemed to be a steward. This will include reporting the types and quantities

of packaging and/or printed paper supplied that may end up in the residential waste stream in those provinces.

- Paying fees based on the quantities of packaging and/or printed paper reported to the stewardship organizations in which you participate.
- Retaining records related to your steward reports for review and verification.

The National Guidebook is organized in the following way:

Part One – How to determine if you are a steward

Part One introduces Extended Producer Responsibility, describes the common elements of the packaging and printed paper stewardship regulations, and will help you determine whether you are obligated in any or all of the provinces.

Part Two – How to prepare your steward report

Part Two provides information on the type of data stewards should collect, best practices in reporting and detailed definitions of the packaging and/or printed paper covered by the stewardship programs that CSSA supports.

Part Three – National material list

Part Three provides definitions of the materials that stewards must report in British Columbia, Saskatchewan, Manitoba and Ontario, along with examples and reporting tips. Individual material lists are provided for each program as well as a national material list that incorporates all obligated materials in British Columbia, Saskatchewan, Manitoba and Ontario.

1.1 What is product stewardship?

The terms “product stewardship” and “EPR” (Extended Producer Responsibility) are often used interchangeably. Both phrases try to capture the concept that businesses assume responsibility for the impact of their product and/or packaging on the environment after it is discarded by consumers.

Provincial recycling regulations are designed to ensure businesses accept this responsibility. It typically means that financial responsibility for “end-of-life” management of these materials is transferred from taxpayers (who pay for residential waste management services) to the brand owners and first importers that directly or indirectly supply the obligated materials to residential consumers.

Globally speaking, product stewardship and EPR are not new concepts. Jurisdictions around the world have been implementing stewardship programs for many years, with some in place since 1995.

Currently, British Columbia (BC), Saskatchewan (SK), Manitoba (MB), Ontario (ON) and Quebec (QC) have enabling legislation and provincial regulations that transfer responsibility for either fully or partially funding the management of packaging and printed paper materials from local governments to the businesses that supply these materials to the residents of those provinces.

Please note that this guidebook will deal only with stewards who are obligated in BC, SK, MB and ON. For more information about your business’s potential obligations in Quebec, please visit: <http://www.ecoentreprises.qc.ca/home>.

1.2 Why is product stewardship important?

When companies assume end-of-life financial responsibility for the management of their packaging and printed paper, they are more inclined to reduce the amount of material they use and to choose materials their consumers can easily recycle. In fact, in response to consumer demand, many businesses are investing resources to improve the environmental profiles of their products and businesses.

In the larger context, businesses look at the environmental impact of their products across the entire lifecycle.

This includes everything from raw materials sourcing practices, manufacturing methods, how product is transported to market, and how to prevent spoilage while in transit. The end-of-life disposal of the packaging, while an important element of environmental management and highly visible to the consumer, comprises just one component of the product life cycle and is one of many ways businesses are taking responsibility for the stewardship of their products from cradle to grave.

1.3 What is the legislative framework?

In Canada, there are over 80 provincial stewardship programs for products ranging from used oil, electronics and paint to pharmaceuticals, beverages and service packaging – and more are in the planning stages. Each province has developed a different policy framework for product stewardship. Some have evolved organically

while others have introduced a framework by design. Most have enabling legislation with material-specific regulations. The following table outlines the regulatory authority of each of the provincial packaging and printed paper stewardship programs supported by CSSA:

Regulatory Framework	British Columbia	Saskatchewan	Manitoba	Ontario
Legislation	<u>Environmental Management Act</u>	<u>The Environmental Management & Protection Act</u>	<u>The Waste Reduction & Prevention Act</u>	<u>Environmental Protection Act</u> <u>Ontario Waste Diversion Act*</u>
Regulation	<u>BC Recycling Regulation</u>	<u>The Household Packaging & Paper Stewardship Program Regulations</u>	<u>Packaging & Printed Paper Stewardship Regulation</u>	<u>O.Reg. 451/03</u> <u>O.Reg.273/02</u>
Stewardship Organization	<u>Multi-Material British Columbia</u>	<u>Multi-Material Stewardship Western</u>	<u>Multi-Material Stewardship Manitoba</u>	<u>Stewardship Ontario</u>
Steward Obligation Share	100%	75%	80%	50%
Year of Program Implementation	2014	2016	2010	2004

[Click to access website](#)

*On Thursday, November 26th, 2015 the Ontario government introduced [Bill 151](#), the Waste-Free Ontario Act. As of the printing of the guidebook, the new legislation was out for stakeholder consultation and had not yet been passed into law.

1.4 What are the provincial stewardship organizations?

While the regulatory framework for each program might vary from province to province, one common element is the existence of industry-run stewardship organizations in each province. The stewardship organizations are not-for-profit agencies established in response to each province's regulatory framework. They represent steward interests and act on behalf of stewards in the development and implementation of the stewardship plans.

The stewardship organizations currently supported by CSSA are:

- Multi-Material BC (MMBC) in BC;
- Multi-Material Stewardship Western (MMSW) in SK;
- Multi-Material Stewardship Manitoba (MMSM) in MB, and;
- Stewardship Ontario (SO) in ON.

1.5 What are the provincial stewardship plans?

In each province, the applicable regulation requires that stewards either:

- a) prepare and operate a stewardship plan for the management of their material or;
- b) join an approved stewardship plan.

Typically, in each province, the stewardship organizations prepare stewardship plans on behalf of their members and consult on their plans with stakeholders. After incorporating stakeholder feedback, plans are submitted to the Minister of Environment for approval. In order to be approved by the Minister, the plans must meet criteria set out in provincial regulation and published guidelines. This criteria may include any or all of the following:

- Definition of a steward
- Definition of obligated materials
- Consultation conducted on stewardship plan with stakeholders
- Guidelines for dispute resolution
- Consumer awareness programs
- How recovery/recycling targets will be achieved (in those provinces that have set targets)

- How collection and management of materials will be carried out
- The formula used to determine how municipalities will be reimbursed for industry's portion of the cost of operating recycling programs for ON, MB and SK
- The formula used to calculate steward fees

Once the stewardship plan is approved, the stewardship organization operates on behalf of stewards to discharge their obligations under the regulation. If you need more information about the requirements of each province's stewardship plan, please visit links to the stewardship organizations provided in the table in Section 1.3: What is the legislative framework?

What is CSSA's role?

CSSA is an industry-led and industry-funded organization working on behalf of organizations participating in Canadian packaging and printed paper stewardship programs. CSSA works with stewardship organizations, provincial governments, local governments and waste management companies to support the efficient and effective delivery of recycling and waste management services to nearly 20 million Canadians.

1.6 Determining if your organization or company is a steward

The following section provides information that will help you determine if you are a steward. A steward is an organization or company that is a **resident**, and a **brand owner** or **first importer** or **franchisor** that supplies obligated packaging and printed paper (PPP) to residents/household consumers of a province where PPP stewardship obligations have been regulated (unless the organization is exempted from these regulations). If your organization

is not resident in British Columbia, Saskatchewan, Manitoba or Ontario and you want more information on becoming a “Voluntary Steward”, please see section 1.8 below. Please note that franchisors with franchisees in British Columbia and Saskatchewan are obligated to fulfil stewardship responsibilities on behalf of their franchisees in those provinces regardless of their residency status in those provinces.

A steward is a company or organization that can answer yes to all three of the following questions*:



Does your organization or company have residency** in a province where packaging and printed paper stewardship obligations exist as outlined in section 1.7?

YES

+



Does your organization or company supply any designated packaging and printed paper as outlined in section 1.9 into a province where you have residency and steward obligations exist?

YES

=

**You
are a
steward**

+



Is your organization or company responsible for supplying the designated packaging and printed paper as the brand owner, franchisor or first importer as outlined in section 1.10 in the province where you have residency?

YES

*Unless you meet the definition of a small business in Ontario, Manitoba, Saskatchewan or British Columbia. Please see Section 1.11 for further information.

**Unless you are a franchisor outside BC or SK with franchisees in BC and/or SK.

1.7 How do I determine if my organization or company is resident in a province?

Because the assessment of residency status can be challenging, please seek advice where necessary. However, generally speaking, an organization is a resident in the provinces in which it is obligated to pay provincial income taxes.

The residency of an organization is determined by whether it has a “permanent establishment” in one of the provinces where stewardship obligations have been regulated. A permanent establishment can include an office, a workshop, a factory, a warehouse or some other type of fixed place of business such as an employee’s home office.

Below is a table of examples of what **may** constitute a permanent establishment. If you have questions about your own unique situations, please feel free to contact National Steward Services. CSSA is pleased to assist companies in determining their residency status, however, it is ultimately a steward’s responsibility to understand their stewardship obligations in each province.

Residency

- » When an organization or company has any of the following (owned, rented, and/or leased) in a province with stewardship obligations then it **may** have a permanent establishment in that province:
 - Office (please see below for further clarification on what activities in an office constitute residency)
 - Workshop
 - Factory
 - Warehouse
 - Any type of fixed place of business such as a home office
- » If an organization or company has individuals (i.e., employees or agents who are acting on the organization or company’s request) who can contract (i.e., authorized to sign) on the organization’s or company’s behalf in a province with stewardship obligations then it has residency in that province.
- » When an organization or company owns land in a province with stewardship obligations then it has a permanent establishment.
- » When an insurance company is licensed/registered to do business in a province then it has a permanent establishment in that province.
- » When an organization or company conducts any physical activity in a province then it has a permanent establishment there. These activities include:
 - Manufacturing
 - Packing
 - Mining
 - Growing
 - Creating
 - Constructing anything in whole or in part
- » If an organization uses substantial machinery or equipment (owned, rented, and/or leased) in a province then it is deemed to have a permanent establishment in that province.
- » If a parent company has a permanent establishment in a province with stewardship obligations then it is obligated for all its subsidiaries, including those subsidiaries that do not have a permanent establishment, but that supply packaging and printed paper into that marketplace.

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

Non-residency

- » An organization or company only has a Post Office box in the province where stewardship obligations exist.
- » An organization or company only does business through a commissioned agent (i.e., an individual who does not receive compensation from the company, other than commission).
- » A parent company with no permanent establishment in a province is not made resident in that province because it has a wholly owned subsidiary in that province.
- » When a company only has an office in place for the sole purpose of purchasing merchandise.

The following scenarios are designed to help further illustrate the criteria for determining residency in a province where your company may have stewardship obligations. As mentioned above, residency needs to be established separately in each province where regulations exist so an organization may be a steward in one province but not a steward in another province.

Examples of Residency Scenarios	Company Responsible
A company in the United States secures warehousing and distribution services from Company X which is located in a province where stewardship obligations have been regulated. The US company ships merchandise from the US directly to Company X and Company X stores the merchandise in its warehouse—the merchandise continues to be owned by the US company and not Company X. Employees of Company X receive direction from the US company to fulfill the US company's customer orders from its customers located in the province with the merchandise in Company X's warehouse. The US conducts no additional business activities in the province.	The first importers, or customers of the US company, are the obligated stewards. The US company is not obligated because it does not have residency in the province with stewardship obligations. Company X is not the obligated steward because it does not take title to or control of the merchandise. The customers to which Company X ships or delivers the merchandise, or makes it available for pick up, are the obligated stewards.
An organization has employees who are resident in one or more of the regulated provinces. These employees receive commissions and salaries from the company and have general authority to contract on the company's behalf (i.e., execute contracts and thus obligate the company).	The organization is obligated because it has residency in the province because it has salaried employees who are resident in the province and possess the authority to execute contracts on behalf of the organization. This company has residency regardless of whether these employees work at the company's office or at their home offices.
A company only has a commission agent in one of the regulated provinces. This commission agent receives no salary or compensation other than commission from the company.	The company would not be obligated as the use by a company of a commission agent(s) in a regulated province does not by itself create a permanent establishment or residency for the company in the province where the commission agent is located.
A company and brand owner is not located in and does not conduct business in the province other than to sell its brands of products to a distributor in the province. The distributor takes legal possession or ownership of the merchandise and sells it to its customers in the province and elsewhere.	The distributor would be obligated for the company's brands in the province as the company/brand owner itself does not have a permanent establishment in the province where the distributor is located since it does not own, rent or lease the warehouse or conduct other activities that would make it resident in the province.

1.8 What is a voluntary steward?

A brand owner that is not obligated to participate in a stewardship program in British Columbia, Saskatchewan, Manitoba and Ontario but holds the exclusive licensing agreement to sell the products for which it is reporting, may elect to become a voluntary steward (assume responsibility for reporting and payment of stewardship fees for the designated packaging and printed paper it supplies to one or more provinces) if it meets the following criteria:

- Not resident in provincial jurisdiction for which it is applying for voluntary steward status
- Resident in Canada
- Supplies the equivalent or more of the de minimis tonnage threshold for each program (i.e., 15 tonnes in Ontario, one tonne in British Columbia, Saskatchewan, and Manitoba)
- Must be willing to execute a Voluntary Steward Agreement
- Must be willing to sign a Membership Agreement in the applicable provinces
- Holds the trademark or intellectual property rights to the brands which it reports
- Agrees to provide a list of all its brand names as a schedule to the Voluntary Steward Agreement
- Agrees to provide a list of names of all its first importer customers in each applicable province for which it is assuming responsibility as a schedule to the Voluntary Steward Agreement (voluntary stewards are not allowed to volunteer for some customers and not others)
- Needs to satisfy all of the above and complete and return Membership Agreements by the published voluntary steward registration deadline in order to become a voluntary steward for that reporting year. (Thereafter, membership will be rolled over annually unless the steward completes an exit procedure.)

For further information on the Voluntary Steward Policy and Voluntary Steward Agreements, please see the [Voluntary Steward Policy](#) on the CSSA website.

1.8.1 I would like to sign up as a voluntary steward; how do I join a stewardship organization?

First we encourage you to explore the following links to learn more about the stewardship organizations and your potential steward obligations in British Columbia, Saskatchewan, Manitoba and Ontario.

[Multi-Material BC](#)

[Multi-Material Stewardship Western](#) (Saskatchewan)

[Multi Material Stewardship Manitoba](#)

[Stewardship Ontario](#)

Having confirmed that you are a steward in a province or provinces where stewardship obligations exist, or if you have chosen to be a voluntary steward, you can register on the [WeRecycle](#) reporting portal. Stewards in BC and SK will be required to sign a Membership Agreement and are asked to contact Steward Services at 1-888-980-9549 prior to initiating the registration process.

1.9 What is packaging and printed paper?

The governments of British Columbia, Saskatchewan, Manitoba and Ontario have all passed enabling legislation followed by regulations which include definitions of packaging and printed paper. Further to these acts and regulations, program plans were presented for approval to provincial Ministries of Environments (MOEs). It is in these program plans that stewards can find the definitions of packaging and printed paper that MMBC, MMSW, MMSM, and Stewardship Ontario use to operate their respective recycling programs and that stewards will need to understand in order to report to these programs accurately.

The following table presents the packaging and printed paper definitions for MMBC, MMSW, MMSM and Stewardship Ontario which appear in their respective stewardship plans. Please note that Part Three of this guidebook provides a complete list of all the material reporting categories for each program.

Recognizing that there are slight differences in the definitions amongst provinces, for the purposes of harmonization across programs, sections 1.9.1 and 1.9.3 below provide the definitions of obligated materials which are used across all provinces.

	Packaging Definition for purposes of producer obligation and reporting under the PPP stewardship plans includes:	Printed Paper Definition for purposes of producer obligation and reporting under the PPP stewardship plans includes:
MMBC	<p>Primary packaging, i.e., packaging that contains the product at the point of sale to the residential consumer;</p> <p>Grouped packaging or secondary packaging that goes to the household;</p> <p>Transportation, distribution or tertiary packaging that goes to the household;</p> <p>Service packaging designed and intended to be filled at the point of sale and “disposable” items sold, filled or designed and intended to be filled at the point of sale;</p> <p>Packaging components and ancillary elements integrated into packaging, including ancillary elements directly hung or attached to a product and which perform a packaging function unless they are an integral part of the product and all elements are intended to be consumed or disposed of together.</p> <p>This definition has been condensed. For full definition of included packaging materials please refer to the MMBC Program Plan.</p>	<p>Printed paper is paper that is not packaging, but is printed with text or graphics as a medium for communicating information, and includes telephone directories, but does not include other types of bound reference books, bound literary books, or bound textbooks.</p> <p>Printed paper comprises any type of cellulosic fibre source including but not limited to wood, wheat, rice, cotton, bananas, eucalyptus, bamboo, hemp, and sugar cane (bagasse) fibre sources.</p> <p>This definition has been condensed. For full definition of included printed paper materials please refer to the MMBC Program Plan.</p>

	Packaging Definition for purposes of producer obligation and reporting under the PPP stewardship plans includes:	Printed Paper Definition for purposes of producer obligation and reporting under the PPP stewardship plans includes:
MMSW	<p>Primary packaging, i.e., packaging that contains the product at the point of sale to the residential consumer;</p> <p>Grouped packaging or secondary packaging that goes to the household;</p> <p>Transportation, distribution or tertiary packaging that goes to the household;</p> <p>Service packaging designed and intended to be filled at the point of sale and “disposable” items sold, filled or designed and intended to be filled at the point of sale;</p> <p>Packaging components and ancillary elements integrated into packaging, including ancillary elements directly hung or attached to a product and which perform a packaging function unless they are an integral part of the product and all elements are intended to be consumed or disposed of together.</p> <p>This definition has been condensed. For full definition of included packaging materials please refer to the MMSW Program Plan.</p>	<p>Includes paper of any description including flyers, brochures, booklets, catalogues, telephone directories, newspapers, magazines, paper fibre and paper used for copying, writing or any other general use.</p> <p>Excluded are paper products that, by virtue of their anticipated use, could become unsafe or unsanitary to recycle or any type of bound book not mentioned in clause.</p> <p>Paper comprises any type of cellulosic fibre source including but not limited to wood, wheat, rice, cotton, bananas, eucalyptus, bamboo, hemp, and sugar cane (bagasse) fibre sources.</p> <p>This definition has been condensed. For the full definition of included paper please see the MMSW Program Plan.</p>
MMSM	<p>Designated materials for the MMSM program include:</p> <ul style="list-style-type: none"> Gable top containers; Aseptic containers; Paper laminates; Corrugated cardboard; Paper packaging; Boxboard and other paper packaging; PET bottles; HDPE bottles and jugs; Polystyrene; Other rigid plastic; LDPE/HDPE film; LDPE/HDPE film carry-out bags; Plastic laminates; Biodegradable plastic film; Aerosol containers; Paint cans; Other steel and metal containers; Aluminum; Foil and other aluminum packaging; Clear (flint) glass packaging; Coloured glass packaging; <p>This definition has been condensed. For full definition of included packaging please refer to the MMSM Program Plan.</p>	<p>Designated printed paper for the MMSM program includes:</p> <ul style="list-style-type: none"> Newsprint; Magazines and catalogues; Directories and other printed materials; <p>This definition has been condensed. For the full definition of printed paper please refer to the MMSM Program Plan.</p>

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

1.9.1 What is packaging?

As outlined above, each province defines packaging slightly differently, although the basic definitions are very similar. For the purposes of harmonization across provinces, obligated packaging will hereafter be defined across all provinces as:

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

- » A material or substance (such as, but not exclusively, glass, metal, paper, boxboard, cardboard, textile, paper fibre, plastic, or any combination of those materials) that is used to protect, contain, or transport a product to a residential consumer;
- » Secondary packaging that goes to the household such as the plastic wrap around a case of water bottles, or the plastic wrap around multiple boxes of tissue.

Examples of Packaging			
✓	Cardboard boxes	✓	Mustard bottles
✓	Shampoo and conditioner bottles	✓	Soup cans
✓	Cosmetic cases such as hand cream and foundation	✓	Cereal boxes
✓	Aerosol containers	✓	Candy wrappers
✓	Pet food bags	✓	Plastic film wrap
✓	Pickle jars	✓	Packing peanuts

All packaging and printed paper stewardship programs also cover service packaging which includes, but is not limited to the following:

Examples of Service Packaging			
✓	Food wraps provided by bakeries and delis	✓	Envelopes for developed photographs
✓	Flower boxes and wraps	✓	Gift wrapping or tissue added to a product by a retailer
✓	Disposable plates and cups provided to residential consumer at point of sale to facilitate the delivery of food and beverages	✓	Bags filled at the shelves with bulk goods, produce and baked goods
✓	Take-out and home delivery food service packaging such as pizza boxes, cups bags, cartons, wraps and trays	✓	Paper or plastic carry-out bags provided at checkout and provided by retailers
✓	Prescription bottles filled by pharmacists	✓	Plastic wrap, paper, corrugate or boxboard packaging used to transport mail order items directly to a consumer's home.

1.9.2 Exclusions

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

1. **Transportation and distribution packaging** that is not intended primarily for use or management in the home. For example, plastic pallet wrap, or corrugate containers for delivery of product to the retailer but not intended for taking home with the consumer.
2. **Industrial or bulk packaging** that is not intended for sale or use by consumers in the home.
3. **Other items that are not generally considered to be packaging** such as accessories to the product that do not serve a packaging function (e.g., plastic cutlery, straws, paper serviettes, decorative candle holders or decorative plant pots); packaging components sold as product (empty) to the end consumer (e.g., garbage bags, organic waste bags, food storage bags, food storage containers); and items that constitute an integral part of the product (e.g., toner cartridges, single use cameras).
4. **Packaging that performs an integral role in the long term use or storage of the product**, has a useful life of at least five years and is intended to facilitate storage or transport or prevent the loss of product components for durable products. This type of

packaging remains with the product throughout its useful life and may include CD/DVD cases, power tool cases, vinyl record covers and boxboard used to contain, store and transport pieces of a board game or puzzle.

5. **Packaging for product categories covered by separate regulation.** When a container or package is covered under a separate regulation it should not be reported as part of your annual steward report. Because the regulations covering other container categories vary from province to province, the tables below have been created to outline the other regulated programs and some information on the containers which are covered by separate regulation and should be **excluded** from your PPP reports.

Packaging for product categories covered by separate regulation

Container	BC	SK	MB	ON
Non-Alcoholic Beverage Containers (excluding milk and milk substitutes)	<p>Do not report ready-to-serve drinks that are on deposit. (see Encorp Pacific link below for more detail on beverages included in the BC beverage deposit program).</p> <p>The following beverages are NOT on deposit and should be Included in your report:</p> <p>Milk and flavoured milk (where milk appears as one of the first three ingredients on the ingredient list).</p> <p>Milk substitutes such as rice milk, soya milk or any other milk replacements that have grains, nuts or vegetables</p> <p>Infant formulas</p> <p>Meal replacements</p> <p>Dietary supplements</p> <p>BC Recycling Regulation 449/2004 – Schedule 1 Beverage Container Product Category</p> <p>Coordinating Organization: Encorp Pacific</p>	<p>Do not report ready-to-serve non-alcoholic beverage containers that are on deposit. (Please see SARCAN link below for more detail on beverages included in the SK beverage deposit program).</p> <p>Please Note: Saskatchewan includes non-dairy milk replacement beverages in the deposit program such as almond milk, soy milk and coconut milk – do not report these beverage containers to MMSW.</p> <p>The following beverages are NOT on deposit and should be included in your report:</p> <ul style="list-style-type: none"> - milk - infant formula - nutritional supplements and meal replacement products - any ready-to-drink, non-alcoholic beverages in multi-laminated foil pouches <p>Environmental Management and Protection Act – Division 1 Beverage Container Program</p> <p>Coordinating Organization(s): SARCAN</p>	<p>CBCRA members report all non-alcoholic beverage containers in the CBCRA portion of the WeRecycle portal.</p> <p>Non-CBCRA members report non-alcoholic beverage containers to MMSM.</p>	<p>Report all non-alcoholic beverage containers.</p>
Reporting Tips	<ul style="list-style-type: none"> Beverage containers registered with Encorp Pacific or SARCAN do not need to be reported to MMBC or MMSW <ul style="list-style-type: none"> Note: secondary packaging such as film plastic wrap, corrugated cardboard or boxboard associated with these containers should be reported to the applicable PPP program as only the containers are part of the deposit program In BC, containers from rice milk, soya milk, and almond milk must be reported to MMBC, as these containers are exempt from the deposit program In SK, containers from rice milk, soya milk and almond milk are not required to be reported to MMSW as they are included in the deposit program In SK, packaging from all ready-to-serve non-alcoholic beverages in multi-laminated foil pouches should be reported to MMSW as these containers are not obligated under the deposit program The deposit programs in BC and SK do not cover containers from concentrates that require the consumer mix with water prior to consumption. These containers should be reported to the applicable PPP program in each province All containers from milk, ready-to-serve meal replacements, nutritional supplements, or infant beverages should be reported to the applicable PPP program as these are not covered under any deposit program 			

Container	BC	SK	MB	ON
Alcoholic Beverage Containers	<p>Do not report beverage alcohol containers</p> <p><i>BC Recycling Regulation 449/2004 – Schedule 1 Beverage Container Product Category</i></p> <p>Coordinating Organization(s): <u>Encorp Pacific</u> <u>Brewers Distributor Ltd (BDL)</u></p>	<p>Do not report beverage alcohol containers</p> <p><i>Environmental Management and Protection Act – Division 1 Beverage Container Program</i></p> <p>Coordinating Organization(s): <u>Sarcan</u></p>	<p>Report beverage alcohol containers with the exception of beer containers on deposit</p>	<p>Do not report beverage alcohol containers</p> <p>Coordinating Organization(s): <u>ODRP</u> <u>The Beer Store</u></p>

Container	BC	SK	MB	ON
Paint and Coatings Containers	<p>Do not report containers from paint and coatings defined as:</p> <p>a) latex, oil and solvent-based architectural coatings, including paints and stains for commercial and household use, whether tinted or untinted, and including empty containers for any of these; and</p> <p>b) paints and stains, whether coloured or clear, sold in aerosol containers, and including empty aerosol containers for any of these, but not including unpressurized coatings formulated for industrial, automotive or marine anti-fouling applications.</p> <p>BC Recycling Regulation 449/2004 – Schedule 2 –Residual Product Categories – Paint Product Category</p> <p>Coordinating Organization(s): Product Care</p>	<p>Do not report containers from paint and coatings defined as:</p> <p>a) any latex, oil or solvent-based coating;</p> <p>b) any stain, varnish, lacquer or other wood or masonry treatment product; and</p> <p>c) any type of paint sold in a pressurized aerosol container; but does not include:</p> <ul style="list-style-type: none"> • paint manufactured for automotive or marine use; • non-latex concrete sealant; or • bottled paint for hobby, artistic or cosmetic use; • “waste paint” means paint that the consumer no longer wants, and includes the original container in which the paint was purchased. <p>The Waste Paint Management Regulations</p> <p>Coordinating Organization(s): Product Care</p>	<p>Do not report containers from paint and coatings defined as:</p> <p>a) Latex, oil and solvent based architectural coatings, whether tinted or untinted, including paints and stains for commercial and homeowner use, but not including unpressurized coatings supplied in containers with a capacity of more than 30 L;</p> <p>b) Paints and stains sold in pressurized aerosol containers.</p> <p>Waste Prevention and Protection Act, Household Hazardous Material and Prescribed Material Stewardship Regulation</p> <p>Coordinating Organization(s): Product Care</p>	<p>Report all containers from paint and coatings products.</p> <p>Stewards are required to report the containers of obligated and non-obligated paint and coatings.</p> <p>Coordinating Organization(s): Product Care</p>
Reporting Tips	<ul style="list-style-type: none"> • In BC, MB and SK, containers from paint and coatings materials obligated under each of the Paint and Coatings Regulations and resulting programs are not to be reported as PPP to MMBC, MMSW, or MMSM respectively. • Only containers from paint and coatings not covered by the Paint Program in BC, MB, and SK are to be reported to the PPP program. Examples include: <ul style="list-style-type: none"> • Automotive paint in BC, SK, and MB • Marine (anti-fouling) paint in BC, SK and MB • Arts and crafts paint in BC, SK and MB • In Ontario, both containers from paint and coatings materials obligated under the MHSW Program and those that are not obligated under the MHSW Program are to be reported to the PPP program. For more information on reporting of paint and coatings containers in Ontario, please refer to this link. 			

Container	BC	SK	MB	ON
Fertilizer Containers	Report all containers from fertilizer products	Report all containers from fertilizer products	Report all containers from fertilizer products	Report all containers from fertilizer products Coordinating Organization(s): <u>Product Care</u>
Reporting Tips	<ul style="list-style-type: none"> • In BC, SK and MB there are no stewardship programs for fertilizers and therefore all fertilizer containers are to be reported to the applicable PPP program • In Ontario, both containers from fertilizer materials <u>obligated</u> under the <u>MHSW Program</u> and those that are <u>not obligated</u> under the <u>MHSW Program</u> are to be reported to the PPP program. 			

Container	BC	SK	MB	ON
Lubricating Oil Containers	<p>Do not report containers from lubricating oil defined as:</p> <p>The lubricating oil product category includes all</p> <p>a) petroleum-derived or synthetic;</p> <p>i) crankcase, engine and gear oils; and</p> <p>ii) hydraulic, transmission and heat transfer fluids; and</p> <p>b) fluids used for lubricating purposes in machinery or equipment.</p> <p>Empty oil container product category</p> <p>The empty oil container product category consists of empty containers with a capacity of 30 litres or less, manufactured and used for any product in the lubricating oil product category.</p> <p>BC Recycling Regulation 449/2004 – Schedule 2 – Residual Product Categories – Lubricating Oil Product Category</p> <p>Coordinating Organization(s): BCUOMA</p>	<p>Do not report containers from lubricating oil defined as:</p> <p>“oil” means any petroleum or synthetic oil that is recoverable for other uses and that is used for the purposes of insulation, lubrication, hydraulics or heat transfer and includes vegetable oil used for lubricating purposes.</p> <p>Used Petroleum and Antifreeze Products Collection Regulations</p> <p>Coordinating Organization(s): SARRC</p>	<p>Do not report containers from lubricating oil defined as:</p> <p>“oil” means any petroleum or synthetic crankcase oil, engine oil, hydraulic fluid, transmission fluid, gear oil, heat transfer fluid, or other fluid capable of use for lubricating purposes in machinery or equipment.</p> <p>Used Oil, Oil Filters and Containers Stewardship Regulation 86/97</p> <p>Coordinating Organization(s): MARRC</p>	<p>Do not report containers from lubricating oil defined as:</p> <p>“lubricating oil” which means petroleum-derived or synthetic crankcase oil, engine oil, hydraulic fluid, transmission fluid, gear oil, heat transfer fluid, or other oil or fluid used for lubricating machinery or equipment.</p> <p>2015 MHSW Rules for Stewards</p> <p>Coordinating Organization(s): Stewardship Ontario</p>
Reporting Tips	<ul style="list-style-type: none"> Report all oil containers that do not meet the definition of oil containers in the oil container programs above to the applicable PPP program 			

Container	BC	SK	MB	ON
Engine Antifreeze Containers	<p>Do not report antifreeze product category which consists of automotive antifreeze and includes empty containers for this antifreeze.</p> <p><i>BC Recycling Regulation 449/2004 – Schedule 2 –Residual Product Categories –Antifreeze Product Category</i></p> <p>Coordinating Organization(s): BCUOMA</p>	<p>Do not report containers from engine antifreeze defined as: “antifreeze” meaning ethylene or propylene glycol used as an engine coolant but does not include antifreeze used for plumbing, windshield washers, lock de-icing, fuel line or aircraft de-icing; “container” means a container with a capacity of 50 litres or less that is manufactured for the purpose of holding oil, diesel exhaust fluid or antifreeze.</p> <p><i>Used Petroleum and Antifreeze Products Collection Regulations</i></p> <p>Coordinating Organization(s): SARRC</p>	<p>Do not report containers from engine antifreeze defined as automotive antifreeze.</p> <p><i>Waste Prevention and Protection Act, Household Hazardous Material and Prescribed Material Stewardship Regulation</i></p> <p>Coordinating Organization(s): MARRC</p>	<p>Report all containers from engine antifreeze products.</p> <p><i>2015 MHSW Rules for Stewards</i></p> <p>Coordinating Organization(s): Stewardship Ontario</p>
Reporting Tips	<ul style="list-style-type: none"> In Ontario, both containers from engine antifreeze obligated under the MHSW Program and those that are not obligated under the MHSW Program are to be reported to the PPP program 			

[Click to access Website](#)

Container	BC	SK	MB	ON
Diesel Exhaust Fluid Containers	Report all containers from diesel exhaust fluid products.	<p>Do not report containers from Diesel Exhaust Fluid defined as: “diesel exhaust fluid” means an aqueous urea solution consisting of urea and de-ionized water the purpose of which is to lower diesel engine exhaust emissions – “container” means a container with a capacity of 50 litres or less that is manufactured for the purpose of holding oil, diesel exhaust fluid or antifreeze.</p> <p><i>Used Petroleum and Antifreeze Products Collection Regulations</i></p> <p>Coordinating Organization(s): <u>SARRC</u></p>	Report all containers from diesel exhaust fluid products.	Report all containers from diesel exhaust fluid products.
Reporting Tips	<ul style="list-style-type: none"> • Report diesel exhaust fluid container packaging to MMBC, MMSM and SO • Do not report diesel exhaust fluid container packaging to MMSW 			

1.9.3 What is printed paper?

All provinces include the printed paper category (this category is called 'paper' in SK) as part of the obligated materials in their packaging and printed paper stewardship programs. As outlined in the table in 1.9.1, this category has slightly different definitions from province to province as follows:

- In BC, 'printed paper' means paper that is not packaging but is printed with text or graphics as a means of communicating information. This includes paper sold as product including purchased calendars, envelopes, greeting cards, paper used for copying, writing or any other general use.
- In SK, 'paper' means paper of any description such as flyers, brochures, booklets, catalogues, telephone directories, magazines, paper fibre and paper used for copying, writing or any other general use. However, SK specifically excludes paper products that, by virtue of their anticipated use, could become unsafe or unsanitary to recycle.
- In MB, 'printed paper' includes newsprint, magazines and catalogues, directories and other printed materials. This does not include paper sold as product (such as purchased calendars, envelopes, greeting cards, paper used for copying, writing or other general use).

- In ON, 'printed paper' is not defined in the regulation but, as per the Blue Box Program Plan, all printed paper is designated as Blue Box waste. In ON the program does not include paper sold as product (such as purchased calendars, envelopes, greeting cards, paper used for copying, writing paper, computer paper, or other general use).

Recognizing the slight variations in the definitions of this category across provinces, for the purposes of harmonization, this category will hereafter be referred to as **printed paper** and will include all paper regardless of its cellulosic fibre source including but not limited to: wood, wheat, rice, cotton, bananas, eucalyptus, bamboo, hemp and sugar cane (bagasse) fibre sources.

This category includes (but is not limited to) the following types of paper products: newspapers, brochures, receipts, catalogues, flyers, customer statements, magazines and telephone directories.

Bound reference books, bound literary books, bound textbooks are **excluded** from all programs. Also excluded from all programs is paper which will be unsafe or unsanitary to recycle such as paper towel or toilet paper (the cardboard roll is however an obligated material as it is included as packaging).

The following table illustrates what is included in the printed paper category in each provincial program and will be updated as new stewardship programs are introduced in other provinces.

Product Category	BC	SK	MB	ON
Newspapers, magazines, catalogues	✓	✓*	✓	✓
Textbooks	✗	✗	✗	✗
Paper towel or toilet paper sold as product	✗	✗	✗	✗
Purchased greeting cards	✓	✓	✗	✗
Paper used for copying, writing or any other general use	✓	✓	✗	✗
Purchased calendars	✓	✓	✗	✗
Free promotional calendars	✓	✓	✓	✓
Note books and daily planners	✓	✓	✗	✗

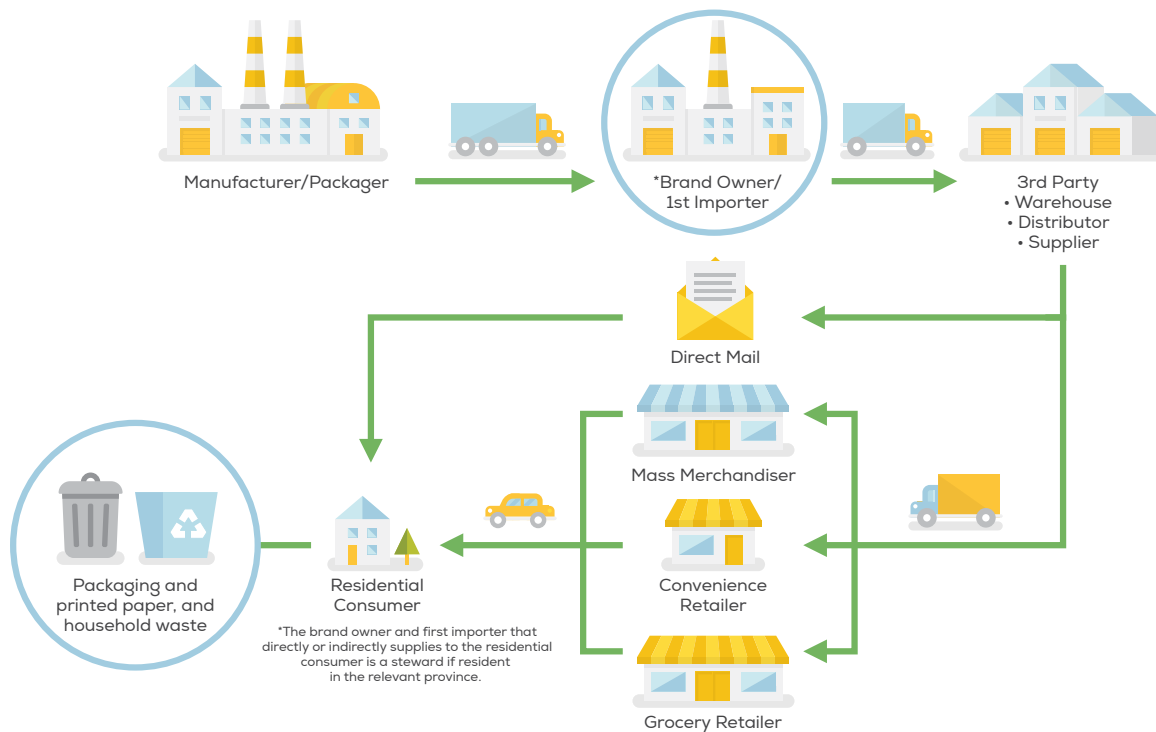
* Newspapers that have a gross revenue of less than \$2 million, or generate less than one tonne of paper, are permanently exempted from the program in Saskatchewan.

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

Supplied to the residential consumer means that the printed paper or the product associated with the packaging material was directly or indirectly (through a retail chain or distributor) sold, leased, donated or otherwise made available or distributed for use (for free or otherwise) to a residential consumer where the residential consumer is the end-user.

Packaging and printed paper is directly or indirectly supplied to residential consumers through a variety of channels such as:

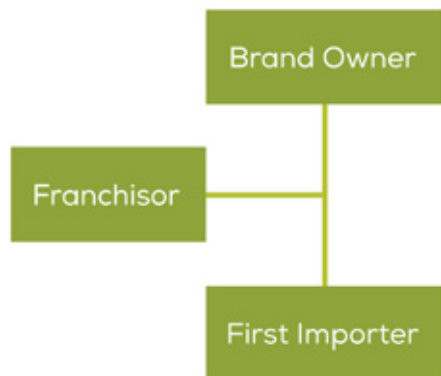
- » Grocery retailers
- » General/mass merchandise retailers
- » Drug and pharmacy retailers
- » Convenience and gas station retailers
- » Club, wholesale, cash-and-carry
- » Direct delivery of products sold via the Internet, mail-order catalogue or telephone
- » On-premise factory stores for public or employees
- » Direct home sales including products that move through cooperative arrangements
- » Sales by independent sales contractors
- » Service utility companies (gas, electric, insurance, banks, telephone, etc.)
- » Newspapers and subscriptions
- » Unsolicited materials delivered/distributed directly to households



1.10 How do I determine if my business or organization is responsible as the brand owner, franchisor or first importer?

To determine if your business or organization is responsible for packaging and/or printed paper (PPP) supplied to residents of British Columbia, Saskatchewan, Manitoba, or Ontario, you will need to determine if you are the responsible brand owner, franchisor, or first importer of PPP in the province.

The brand owner, if resident in the province, is responsible for PPP associated with its brands of products supplied either directly or indirectly to residential consumers. If the brand owner is not resident in the province, the first importer becomes the responsible party. Franchisors are a special type of brand owner, and if the franchisor is resident in the province, the franchisor is responsible for the PPP supplied by its corporate owned franchises and/or franchisee establishments. However, in British Columbia and Saskatchewan, the franchisor, regardless of whether or not it is resident in British Columbia or Saskatchewan, is the obligated steward and must report and pay fees for all material supplied by its franchisees to consumers in those provinces.



1.10.1 What is a brand owner?

A brand owner is an organization or company that is the registrant of a trademark; if the brand/trademark is unregistered, then the organization or company that owns the intellectual property rights to the brand/trademark takes on the role of "brand owner". If a brand

owner is resident in the province, then it is the steward of the PPP associated with its brands of product supplied to residential consumers in the province (whether or not the products are supplied by a licensee of the brand owner, a distributor or retailer supplied by the brand owner, or supplied directly by the brand owner to the residential consumer). Non-resident brand owners may be allowed to become voluntary stewards but are not designated as stewards.

If a brand owner is not resident but the licensee of the brand owner is resident in the province, the licensee of the brand becomes the steward of PPP associated with the brand. Should there be a licensee and a sub-licensee of the brand and both are resident in the province, then the party more closely connected to the production or packaging of the PPP associated with the product will be the steward of the PPP associated with the brand in that province.

In some cases, the non-resident brand owner is deemed the steward but has little or no direct involvement with the product carrying its brand name (because the brand owner is not required to be the supplier of the product). In these cases, the licensee of the brand may act as the steward by signing a voluntary steward agreement.

1.10.2 What is a franchisor?

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

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

In British Columbia and Saskatchewan, a franchisor is the steward of PPP supplied by its franchisees, regardless of its residency status in those provinces and regardless of whether the outlets are corporately or independently owned by franchisees.

If a franchisor is resident in Ontario or Manitoba, the franchisor is the responsible steward for PPP supplied by the entire franchise system (corporate and independently owned franchises) in that province.

In Ontario and Manitoba, any Canadian-based franchisor not resident in one of these provinces can elect to become a voluntary steward and assume responsibility for PPP supplied by its franchise system.

1.10.3 What is a first importer?

A first importer is a company that is the first to take control of products entering a province from outside of the province. The first importer of a brand becomes the designated steward of PPP associated with the brand if the brand owner is not resident in the province and a Canadian-based, non-resident brand owner has not become a voluntary steward (as outlined in Section 1.8) for the brand in the province.

The following table provides examples of the legally obligated steward in different scenarios.

Examples	Responsible Party
Registered brand Company A is resident in British Columbia and holds the registered trademark/brand.	Company A as the resident brand owner in BC.
Unregistered brand Company A in Ontario holds the intellectual property rights to an unregistered brand.	Company A as the brand owner in ON.
More than one brand on package or printed material Company A and Company B , both resident in Manitoba, have one product they jointly supply where the product or the packaging displays both of their brands. Company A is more involved with the production of the product or printed material than Company B .	Company A as the brand owner in MB.
No identifiable brand on package or printed material Company A in Saskatchewan is the first to take control of the imported product associated with packaging that bears no identifiable brand.	Company A as the first importer.
Resident has Licensing Agreement with non-resident brand owner Company B is <u>not</u> resident in Ontario and either has registered the brand and/or holds the intellectual property rights to the brand; Company A <u>is</u> resident in Ontario and is licensee of Company B 's brand(s).	Company A as the resident brand owner in ON.
Resident has Licensing Agreement with resident brand owner Company B is resident in Saskatchewan and either has registered and/or holds the intellectual property rights to the brand; Company A also is resident in Saskatchewan and is licensee of Company B 's brand.	Company B as the SK resident brand owner.
First importer Company A imports products into Manitoba and is the first to take control of the imported products which are associated with obligated packaging and/or printed paper. The brand owner is not a resident of Manitoba.	Company A as the resident first importer.

Examples	Responsible Party
Franchisor and franchisees Company A is a franchisor with residency in British Columbia with franchisees located in BC.	Company A as the franchisor is responsible for the entire BC franchise system.
Franchisor and franchisees Company A is a franchisor and is not resident in British Columbia and has franchisees located in BC.	Company A as the franchisor is responsible for the entire BC franchise system by virtue of the franchise agreement which establishes a substantive connection between the franchisor and the franchisee.
Franchisor and franchisees Company A is a franchisor and is not resident in Saskatchewan but has franchisees located in Saskatchewan.	Company A as the franchisor is responsible for the entire SK franchise system by virtue of the franchise agreement which establishes a substantive connection between the franchisor and the franchisee.
Franchisor and franchisees Company A is a franchisor. It is not resident in Ontario or Manitoba but it does have franchisees located in those provinces.	Each resident franchisee in Ontario and/or Manitoba is responsible for its franchise(s).
Two brands packaged together Company A and B are packaging their individually branded products together to be supplied in a kit to consumers in Saskatchewan. Company A has a more direct relationship with the joint packaging than company B , but is not resident in Saskatchewan. Company B is resident in Saskatchewan.	Company B as the resident steward in SK is responsible for reporting and paying on all products in the kit.
Service packaging with or without brand Company A is resident in BC and supplies plastic bags that carry the brand name of the manufacturer of the plastic bags or Company B , to its customers (who are residential consumers) at point of sale. [NOTE: packaging provided at point of sale is called service packaging]	Company A , whether deemed a steward as a brand owner, franchisor or first importer, is responsible for all of the service packaging it supplies to residential consumers in BC.
Manufacturer of private label brands Company A manufactures private label goods on behalf of company B .	Company B as the brand owner of the private label goods.
Warehouse/distributor (as a third party) Company A is the brand owner and is resident in Ontario and ships product to a warehouse or distributor in Ontario. The warehouse or distributor fills orders on behalf of Company A .	Company A as brand owner.
Drug Store Company A is a pharmacy that is resident in Manitoba and dispenses Company B 's brands of prescription medication in Company A 's service packaging (e.g., pill bottles).	Company A is responsible for all service packaging it supplies in MB.

1.11 What is a small business policy?

CSSA is committed to minimizing the administrative burden on small businesses participating in packaging and printed paper stewardship programs to the greatest extent possible. Some provinces have regulated or legislated policies specifically recognizing the needs of small businesses. In other provinces, a small business policy has been established by the stewardship organization in consultation with stakeholders

and approved by the government. CSSA recognizes that stewardship fees need to be proportional to the amount of packaging and printed paper supplied into the residential marketplace by stewards and does not intend to place an undue burden on small contributors.

The following table outlines the small business (or de minimis) policies in BC, SK, MB and ON.

	BC	SK	MB	ON
Regulatory or legislative policy	In May 2014, the BC government amended the Recycling Regulation to exempt some categories of small businesses from the obligations of the BC Recycling Regulation.	In December 2014, the SK government revised the MMSW Program Plan to exempt certain small businesses from the regulation.	The MB Packaging and Printed Paper Stewardship Regulation does not provide exemptions for any class of producer but MMSM has established a Small Business Policy as set out in the Steward Rules .	The allowance for a de minimis policy is established in the Waste Diversion Act Sect. 30 (1)e and is further defined in the Blue Box Program Plan (section 9.4.1) as required by the Minister's Request Letter .
Registration	Small businesses exempt from the Regulation do not need to register with MMBC. Low volume stewards (see definition below) are required to register with MMBC, confirm their status as a low volume steward and pay the appropriate flat fee as outlined below.	During the transition period, all newspaper publishers and businesses with annual revenue between \$2M and \$5M must register with MMSW and pay a \$500 flat fee.	All stewards are required to register with MMSM regardless of their size.	All stewards are required to register with Stewardship Ontario (SO) if their revenue exceeds \$2M/year.

	BC	SK	MB	ON
Revenue-based threshold	Businesses with revenue less than \$1M are exempt from the Regulation and reporting to MMBC – charitable organizations registered under the Income Tax Act (Canada) are also exempt from the Regulation.	A permanent exemption has been granted to businesses (including newspapers) that generate less than \$2 million in gross annual revenue, or operate a single retail store. (Single retail stores that are part of a franchise, chain or banner are not exempt from the regulation). Newspaper publishers (with revenue over \$2M) and all businesses with annual revenue between \$2 million and \$5 million have been granted a two-year exemption from reporting.	Stewards are exempt from filing a Steward's Report and paying the fees otherwise due, if during the data year, the steward, its affiliates, and franchisees had combined gross revenues from the sale of all products and services in Manitoba of less than \$750,000.	A steward is exempt from collecting and reporting data to SO if the steward (including affiliates/ subsidiaries) has less than \$2 million gross revenue from the combined sale of all of their products and services in Ontario in a calendar year.
Weight-based threshold	Businesses that supply less than one tonne (1,000 kilograms) of packaging and printed paper to BC residents are exempt from the Regulation and reporting to MMBC. Stewards who meet either the revenue or weight-based threshold OR are a single point of retail sale, are exempt from the Regulation and reporting to MMBC. Both resident and non-resident franchisors with franchisees operating in BC are responsible for reporting and paying fees on the amount of packaging and printed paper all its franchisees supply to BC consumers. Any BC-based franchisee that reports independently will be refunded by MMBC.	A permanent exemption has been granted to businesses that generate less than one tonne of household packaging and paper in SK annually.	N/A	Stewards with gross sales over \$2 million but total reported packaging and printed paper quantities are < 15,000 KG (15 tonnes) must report their materials to SO but are exempt from paying fees.

	BC	SK	MB	ON
Low volume steward fees	<p>Businesses that produce between one and 2.5 tonnes of packaging and printed paper pay an annual fee of \$550.</p> <p>Businesses that produce between 2.5 and 5 tonnes of packaging and printed paper pay an annual fee of \$1,200.</p>	N/A	There are no flat fees for low volume stewards.	There are no flat fees for low volume stewards.
Membership fee	There are no membership fees for MMBC.	During the transition period, newspapers and businesses with revenue between \$2M and \$5M are required to register with MMSW and pay a \$500 flat fee.	There are no membership fees in MB.	There are no membership fees in ON.

1.12 How do I register with one or more stewardship programs?

It is time to register if you have reviewed Part One of this Guidebook and determined that:

- ✓ your organization is the obligated steward for material distributed to consumers in British Columbia, Saskatchewan, Manitoba and/or Ontario, or
- ✓ you have decided to register as a voluntary steward or
- ✓ you are already registered as a steward (or voluntary steward) in one province but would like to register as a steward in another province or
- ✓ you have just become aware of your stewardship obligations.

As provided in Section 1.8.1, below are links to the stewardship organizations in each of the four provinces that CSSA supports. We encourage you to visit these sites to learn more about these stewardship organizations:

[Multi-Material BC](#)

[Multi-Material Stewardship Western](#) (Saskatchewan)

[Multi Material Stewardship Manitoba](#)

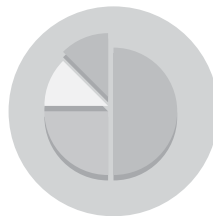
[Stewardship Ontario](#)

When you are ready to register for one or more stewardship program, you can register on the [WeRecycle](#) reporting portal. Stewards in BC and SK will be required to sign a Membership Agreement and are asked to contact Steward Services at 1-888-980-9549 prior to initiating the registration process.



Part Two

How to prepare your steward report



2.0 Introduction

Once you have read Part One of this guidebook and determined that you are an obligated steward or are signing up as a voluntary steward, it is time to begin collecting your data. This section of the guidebook provides information on how to prepare your annual steward report(s). It highlights what data needs to be collected, recommends some methodologies for collecting packaging information and weights, and provides guidance on how to maintain records of your reporting data.

Your first step is to register as a steward for the programs in which you will participate on the [WeRecycle portal](#). You will be asked to supply basic contact information for your organization and then identify a representative, whom we refer to as the “Primary Contact”, within your organization. This is an officer or agent who has the authority to confirm your obligation for one or more programs, file reports and in some instances request an amendment to a report. For more information about using the portal and completing all registration steps, please refer to the Portal User Guide located on the CSSA website [here](#).

2.0.1 Accuracy of reports

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

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

What follows are some specific reporting topics for your consideration as you prepare your steward report.

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

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

In all cases we encourage stewards to:

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

2.0.2 Reporting and payment cycle

- » Stewards report their data on an annual basis by May 31 of each calendar year.
- » The steward report includes the weights and/or quantities of designated PPP supplied to consumers during the previous year in each province where they are a steward. For example, the steward report submitted by May 31, 2016 will be based on quantities of PPP supplied during 2015.
- » The steward will be invoiced in 2017 based on the report submitted in May of 2016. In summary, a report based on 2015 data would be submitted by May 31 of 2016 and invoiced in 2017.
- » Your total fees are calculated by multiplying each material category fee rate by the quantity of the material you supplied.
- » For new stewards that would not have prior year data to report, estimates of PPP supplied may be used to calculate the steward's fees. Your National Steward Services team can assist any new steward in determining the best way to develop these estimates, and how to complete their first reports as each situation can be quite different.

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

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

To prepare a report, there are seven key steps:

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

2.1 Step one: Identify scope

1. It is very important that you identify and report only the PPP for which you are obligated. You will therefore need to identify the services, products and activities associated with your organization that result in the designated PPP being supplied either directly or indirectly to the residential sector.
2. Please be sure that you do not report on any PPP that is the responsibility of another steward or for which you are otherwise not obligated. CSSA provides a list of registered stewards and voluntary stewards and you should not include in your report PPP for which these organizations are responsible. Please note that the stewards lists are based on information provided by stewards and can be found on the CSSA website and on the individual program websites.

2.2 Step two: Select a methodology

Commonly used methods of preparing a steward's report are:

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

2.2.1 Specific identification method

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

This option may be viable if you already have an established inventory of the weights and materials associated with your packaging and paper materials or if there is a sufficiently small number of products for which you are the brand owner or first importer.

2.2.2 Average Bill of Materials (ABOM) method

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

Creating an Average Bill of Materials or ABOM works well when there are numerous but "like" products with similar packaging materials. Detailed steps on how to develop ABOMs is provided below in Section 2.4, but in order to understand the principle here is a very simple example:

- Your company may carry two pet food products such as a small can of cat food and a small can of dog food – these products have similar packaging (aluminum can and a paper label) and could be included in the same ABOM group.
- Rather than weighing both cans and their paper labels, you can record the weight of one can and apply its weight to all similar cat and dog food cans sold. Even though the SKUs are different, the materials and sizes of the packaging are the same.
- You can also apply the ABOM when you have products in similar packaging but different sizes, e.g., your cat and dog food might come in three sizes: small, medium and large cans.
- Rather than weighing each size individually, you can weigh the medium sized can (the "average" sized can) and then multiply its weight by the total sales of all sizes of pet food cans.
- For more details on this process and for information on how to report the weight of the paper label, see section 2.4.1 for the Component Threshold Rule.

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

- Identify all PPP for which you are the brand owner, franchisor and/or first importer. (Please see sections 1.6 through 1.11 in Part One of this guidebook if you have not yet determined you are a brand owner/ first importer).
- You must also identify services and other activities undertaken by your organization that generate PPP. Examples of materials that need to be accounted for but are sometimes overlooked include: hard copies of annual reports, bank statements, marketing brochures, flyers, and printed materials distributed to your employees that are likely to be managed in the residential waste stream such as records of employment, pay stubs and T4s. (The envelopes in which these documents are supplied and any flyers or inserts would also be obligated). In order to access this information, you may rely on systems data, mail service data or studies (e.g., number of customers who request ATM receipts and dispose of them on bank property).
- Identify the sources of data available to you and ensure you have access to the data required to complete the report (e.g., franchises, marketing, vendor management, divisions, shareholder services, etc.)
- Ensure changes to your organization (as a result of acquisitions or divestitures of brands or businesses) since your previous reports have been identified and incorporated into your report.
- Extract a sales report from your accounting system for all products sold for which your organization is the obligated steward in the relevant data year. Gather other data as required that will enable you to prepare your report (e.g., shareholders that received annual reports, marketing materials provided to consumers, etc.).

If you use ABOMs, you may need to extract the product sales described above with their respective detailed chart of accounts assignment. For example, a clothing retailer may list their chart of accounts as Women’s Fashion – Accessories – Jewellery.

Chart of accounts				
Class	Sub-class	Item	Product	Sales quantity
Women’s Fashion	Accessories	Jewellery	Product A	100
Women’s Fashion	Accessories	Jewellery	Product B	500

A chart of accounts is a listing of the names of the accounts that a company has identified for accounting purposes and made available for recording transactions in its general ledger. Sub-accounts within the sales portion of the detailed chart of accounts are often organized by sales department and further by the types of products sold within that department.

2.3.1 Data that should not be included in your reports:

Sometimes, you may generate packaging that you are not obligated to include in your reports. We have provided some guidance below, but if you have any questions about what is and is not obligated please contact Steward Services so we can verify any omissions.

If you can prove (with auditable data) that specific products are only sold to non-residential establishments for commercial use or that a portion of your packaging materials will not be managed through the residential waste stream, you do not need to include that packaging in your reports. You must include a note in your methodology about any materials you have **not** included and must be able to justify and support their omission with auditable data.

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

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

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

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

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

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

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

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

2.3.1.3 Transportation or distribution packaging removed from consumer's home

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

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

2.3.1.4 Industrial, commercial or transportation packaging

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

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

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

This may include the following:

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

2.3.1.6 Other items to exclude from your report:

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

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

The first step is to determine all the correct material categories for which you are reporting. The national material list is provided in Part Three of this guidebook along with material lists for each provincial program. The [Portal User Guide](#) provides information to help you decide if you want to report nationally or provincially using either the national material list or the provincial material lists.

We recommend you create a repository where you can document all your material categories and associated weights. Some stewards use a specially designed system or database, or use excel spreadsheets.

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

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

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

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

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

For either option, care should be taken to exclude any materials that are not provided to the residential consumer as noted in the section 2.3.1 above.

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

2.4.1 The component threshold rule

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

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

* If a steward can demonstrate that the packaging component is being recycled successfully with other materials in its material category, then the packaging component can be reported under its specific category, whether or not it remains integrated with the main packaging. Stewards who wish to pursue this option should contact CSSA for more information.

Definitions:

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

Ancillary Packaging helps the consumer use the product and may or may not be attached to the packaging. Examples of ancillary packaging include: mascara brush forming part of a container closure, a toy on the top of candy acting as part of the closure, devices for measuring dosage that form part of a detergent container cap, measuring or dosing scoop inside a box or bag of detergent or pet food, or the pouring spout on a juice or milk carton.

The following table illustrates how a steward is to report component or ancillary elements of the packaging in different scenarios:

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

* If a steward can demonstrate that the packaging component is being recycled successfully with other materials in its material category, then the packaging component can be reported under its specific category, whether or not it remains integrated with the main packaging. Stewards who wish to pursue this option should contact CSSA for more information.

Additional examples of when materials must be reported separately and the component threshold rule does **not** apply:

» The packaging around multiple objects, for instance the plastic film around a pack of juice boxes or water bottles, must be reported separately.

» The paper sleeve around a six-pack of yogurt containers must be reported separately.

» A two-pack of shampoo and conditioner where film and boxboard co-join the products must each be reported separately.

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

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

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

2.5.1 Specific identification method

Note: skip to step 2.5.2 for ABOM method.

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

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

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

2.5.2 ABOM method

Where the ABOM method is used, the average weight per material in each ABOM group can then be calculated in your spreadsheet. For instance, where Product A and B make up an ABOM group, the calculation could be shown as follows:

Chart of accounts					Per product		
Class	Sub-class	Item	Product	Sales quantity	Other printed material (kg)	Paper laminates (kg)	Boxboard (kg)
Women's Fashion	Accessories	Jewellery	Product A	100	0.05	0.002	0.1
Women's Fashion	Accessories	Jewellery	Product B	500	0.1	0.05	0.05
			Total (A+B)	600	0.15	0.052	0.15
		Take total weights for A & B and divide by 2 to create your abom weights					
Women's Fashion	Accessories	Jewellery	ABOM 1		0.075	0.026	0.075

ABOM group weights can be calculated using a straight average of the weights in each material sub-category. For example, the other printed material sub-category average weight of 0.075 kg in ABOM 1 (in the above table) was calculated by taking the average of the weight of other printed materials from product A and product B $[(0.05+0.1)/2]$ which equals 0.075 kg].

Once the ABOM group weights have been created, the weights associated with each material sub-category can be multiplied by the total sales quantities of all products in the respective ABOM group. From there the total weights for each material sub-category can be obtained for reporting purposes.

Chart of accounts					Per product			Total		
Class	Sub-class	Item	ABOM	Sales quantity	Other printed material (kg)	Paper laminates (kg)	Boxboard (kg)	Other printed material (kg)	Paper laminates (kg)	Boxboard (kg)
Women's Fashion	Accessories	Jewellery	ABOM 1	950	0.075	0.026	0.075	71.25	24.7	71.25
							Total	71.25	24.7	71.25

2.6 Step six: Identify any additional materials to report

As described in other sections of the guidebook, there are other materials to report beyond packaging materials associated with products for which you are the brand owner or first importer. These include service packaging and printed materials, such as mailings to residential

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

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

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

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

SUMMARY SHEET

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

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

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

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

2.7.1 Specific identification method

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

2.7.2 ABOM method

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

2.7.3 Additional materials

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

2.7.4 Process documentation

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

Part Three

National material list



3.0 National material list

Below please find the national material list. The tables below provide stewards with a list of the material categories for which they need to report in each province. A green check mark indicates that that material is obligated in that province and should be reported. Please consult the “Examples & Reporting Tips” for further details on how to report each material. If you have questions about the material list, please contact Steward Services at 1-888-980-9549 or by email at stewards@cssalliance.ca.



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

For more information on how the Program Plans define obligated packaging and printed paper, please refer to section 1.9.1 of Part One of the guidebook. For more information on which materials to exclude from your report because they are not obligated, please refer to section 2.3.1 of Part Two of the guidebook.

Printed Paper

National Material List - Subcategory	BC	SK	MB	ON	Examples & Reporting Tips
Newspaper – CNA/OCNA Members				✓	<p>Definition: Only includes newspapers that are listed as members in good standing of the Canadian Newspaper Association (CNA) or the Ontario Community Newspaper Association (OCNA) as of January 1st of the obligation year.</p> <p>Reporting Tips: Circulars or inserts made of newsprint should be reported under “Other Newsprint – Non-CNA/OCNA Members”. Plastic film used to protect the newspaper should be reported under either LDPE HDPE Film; PLA, PHA, BHP – Plastic Film or as Plastic Laminates – Non Beverage if made from other film. Newsprint used as product packaging should be reported under Boxboard and Other Paper Packaging.</p>
Other Newsprint – Non CNA/OCNA Members				✓	<p>Definition: Includes all newspaper titles that are not listed as a member of either the Canadian Newspaper Association (CNA) or of the Ontario Community Newspapers Association (OCNA). Also includes all other newsprint material not used as packaging including circulars, flyers and inserts made of newsprint. This includes circulars, flyers & inserts distributed by both CNA/OCNA and non-CNA/OCNA members.</p> <p>Examples: Non-CNA/OCNA newspaper publications, CNA/OCNA and non-CNA/OCNA members’ newsprint inserts, circulars. Promotional information, flyers, park guides, auto publications or real estate, supplements printed on newsprint.</p> <p>Reporting Tips: Newsprint used as product packaging should be reported under Boxboard and Other Paper Packaging. Stewards should report film contained around newspapers for protection as either LDPE/HDPE Film; PLA, PHA, BHP – Plastic Film or as Plastic Laminates – Non-Beverage if made from other film.</p>
Newspapers	✓	✓	✓		<p>Examples: Newspaper publications with or without a glossy cover and published for quick consumption.</p> <p>Reporting Tips: Plastic film used to protect newspaper should be reported under either LDPE/HDPE Film; PLA, PHA, PHB – Plastic Film; or as Plastic Laminates – Non-Beverage if made from any other film. Newspaper used as a product packaging should be reported as Boxboard and Other Paper Packaging subcategory.</p>

National Material List - Subcategory	BC	SK	MB	ON	Examples & Reporting Tips
Newsprint (Inserts and Circulars)	✓	✓	✓		<p>Definition: Newsprint inserts, flyers and circulars.</p> <p>Examples: Including park guides, auto publications, real estate supplements and product manuals printed on newsprint.</p> <p>Reporting Tips: Stewards should report film contained around newsprint for protection as either LDPE/HDPE Film; PLA, PHA, PHB – Plastic Film; or as Plastic Laminates – Non-Beverage if made from any other film. Newsprint used as product packaging should be reported as Boxboard and Other Paper Packaging.</p>
Magazines	✓	✓	✓	✓	<p>Definition: Bound periodicals, whether the paper is coated, glossy/non-glossy, which sometimes includes mastheads.</p> <p>Examples: Includes daily/weekly/monthly or annual magazines and travel or promotional magazines.</p> <p>Reporting Tips: Stewards should report film contained around catalogues for protection as either LDPE/HDPE Film; PLA, PHA, PHB – Plastic Film; or as Plastic Laminates – Non-Beverage if made from any other film.</p>
Catalogues	✓	✓	✓	✓	<p>Definition: Bound paper, whether the paper is coated, glossy/non-glossy.</p> <p>Examples: Retailer product catalogues, bound promotional documents containing product lists, coupon books, automotive and real estate guides/catalogues (if not printed on newsprint).</p> <p>Reporting Tips: Stewards should report film contained around catalogues for protection as either LDPE/HDPE Film; PLA, PHA, PHB – Plastic Film; or as Plastic Laminates – Non-Beverage if made from any other film. Report catalogues printed on newsprint as Newsprint (Inserts and Circulars). Report bound product manuals in Other Printed Paper. Report bound product manuals printed on newsprint as Newsprint (Inserts and Circulars). Report bound printed directories that include business or residential contact information under Directories.</p>
Directories	✓	✓	✓	✓	<p>Definition: Printed bound directories, whether printed on newsprint, glossy/non-glossy paper of residential and/or business contact information such as telephone numbers, postal codes and websites.</p> <p>Examples: Phone books.</p> <p>Reporting Tips: Excludes other types of bound reference books.</p>
Paper for General Use	✓	✓			<p>Definition: Intended for general use for printing or graphics and are either blank or ruled, loose-leaf or notebooks or notepads.</p> <p>Examples: Loose-leaf paper purchased for use in home printers, blank or ruled notebooks and notepads, sketchpads.</p>
Purchased Posters, Calendars, Greeting Cards and Envelopes	✓	✓			<p>Definition: Printed paper sold as products.</p> <p>Examples: Posters, calendars, greeting cards, blank envelopes purchased in bulk.</p>

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

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

Paper Packaging

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

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

National Material List-Subcategory	BC	SK	MB	ON	Examples & Reporting Tips
Gable Top Containers - Non-Beverage	✓	✓	✓	✓	<p>Definition: Includes gable top polycoated cartons used for non-beverage products.</p> <p>Examples: Molasses, sugar cartons, confectionary products, laundry and cleaning products.</p>
Aseptic Containers - Beverage - Milk and Milk Substitutes	✓	✓	✓	✓	<p>Definition: Includes aseptic polycoated and foilized boxes and containers used for milk and milk substitute products where not on deposit.</p> <p>Examples: Milk, flavoured milk and milk substitute products when not on deposit (see reporting tips below for clarification), cream cartons, infant formula, meal replacements and dietary supplements.</p> <p> In BC: Please note the following beverages are not on deposit and should be included in your steward report: milk, milk substitutes such as rice milk, almond milk, soy milk, coconut milk (or any other milk substitute that comes from grains, nuts or vegetables), flavoured milk (where milk appears as one of the first three ingredients in the ingredient list), ready-to-drink infant formulas, dietary supplements and meal replacements.</p> <p> In SK: Please note the following ready-to-drink beverages are not on deposit and should be included in your steward report: all milk beverages (regardless of where milk appears in the ingredient list), infant formula, dietary supplements or meal replacement products.</p> <p>Please Note: SK includes non-dairy ready-to-drink milk substitute beverages in the deposit program. Do not include these materials in your report such as: rice milk, almond milk, soy milk, coconut milk or any other ready-to-drink non-dairy milk substitute beverages. Stewards should not report the actual straw on a milk box as it serves no packaging function.</p>
Aseptic Containers - Beverage - Wine and Spirits	Deposit	Deposit	✓	Deposit	<p>Definition: Includes aseptic polycoated and foilized boxes used for alcoholic beverages including wine and spirits.</p> <p>Examples: Wine, spirits, alcoholic ciders.</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation.</p>
Aseptic Containers - Beverage - Non-Alcoholic - Carbonated	Deposit	Deposit	✓	✓	<p>Definition: Includes aseptic, polycoated and foilized boxes used for non-alcoholic, carbonated beverages.</p> <p>Examples: Carbonated fruit juices, carbonated beverages.</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation.</p>
Aseptic Containers - Beverage - Non Alcoholic - Non-Carbonated	Deposit	Deposit	✓	✓	<p>Definition: Includes all aseptic polycoated and foilized boxes and containers for non-alcoholic beverages.</p> <p>Examples: Juice boxes, coconut water,</p> <p>Reporting Tips: Stewards should not report the actual straw on a juice box as it serves no packaging function. Exclude beverage containers designated under separate regulation.</p>

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

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

Plastic Packaging

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

National Material List-Subcategory	BC	SK	MB	ON	Examples & Reporting Tips
PET Bottles and Jars < 5 Litres - Beverage - Milk and Milk Substitutes	✓	✓	✓	✓	<p>Definition: Transparent and/or coloured #1 PET (Polyethylene Terephthalate) bottles and jars, containing less than 5 litres, displaying the resin code #1.</p> <p>Examples: Milk in PET bottles, soy or almond milk in PET bottles where not on deposit.</p> <p>Reporting Tips:</p> <p> In BC: Please note the following beverages are not on deposit and should be included in your steward report: milk, milk substitutes such as rice milk, almond milk, soy milk, coconut milk (or any other milk substitute that comes from grains, nuts or vegetables), flavoured milk (where milk appears as one of the first three ingredients in the ingredient list), ready-to-drink infant formula, dietary supplements and meal replacements.</p> <p> In SK: Please note the following ready-to-drink beverages are not on deposit and should be included in your steward report: all milk beverages (regardless of where milk appears in the ingredient list), infant formula, dietary supplements and meal replacement products.</p> <p>Please Note: SK includes non-dairy ready-to-drink milk substitute beverages in the deposit program. Do not report these materials in your report including: rice milk, almond milk, soy milk, coconut milk or any other ready-to-drink non-dairy milk substitute beverage.</p>

National Material List-Subcategory	BC	SK	MB	ON	Examples & Reporting Tips
PET Bottles and Jars < 5 Litres - Beverage - Wine and Spirit	Deposit	Deposit	✓	Deposit	Definition: Transparent and/or coloured #1 PET (Polyethylene Terephthalate), containing less than 5 litres, displaying the #1 resin code. Examples: Alcoholic ciders, coolers, spirits, Reporting Tips: Exclude beverage containers designated under separate regulation.
PET Bottles and Jars < 5 Litres - Beverage - Non-Alcoholic - Carbonated	Deposit	Deposit	✓	✓	Definition: Transparent and/or coloured #1 PET (Polyethylene Terephthalate) displaying the #1 resin code, containing less than 5 litres, non-alcoholic, carbonated beverages. Examples: Soft drinks, carbonated water, carbonated fruit juices, carbonated flavoured water. Reporting Tips: Exclude beverage containers designated under separate regulation.
PET Bottles and Jars < 5 Litres - Beverage - Non-Alcoholic - Non-Carbonated	Deposit	Deposit	✓	✓	Definition: Transparent and/or coloured #1 PET (Polyethylene Terephthalate) bottles or jars containing less than 5 litres, displaying the #1 resin code and containing non-alcoholic, non-carbonated beverages. Examples: Juice, water, flavoured non-carbonated water, iced tea, sports or energy drinks. Reporting Tips: Exclude beverage containers designated under separate regulation.
PET Bottles and Jars ≥ 5 Litres - Beverage - Wine and Spirits	Deposit	Deposit	✓	Deposit	Definition: Transparent and/or coloured #1 PET (Polyethylene Terephthalate) displaying the #1 resin code and containing 5 litres or more of alcoholic beverage. Examples: Spirits or wine jugs. Reporting Tips: Exclude beverage containers designated under separate regulation.
PET Bottles and Jars ≥ 5 Litres - Beverage - Non-Alcoholic - Carbonated	Deposit	Deposit	✓	✓	Definition: Transparent and/or coloured #1 PET (Polyethylene Terephthalate) displaying the #1 resin code, containing 5 litres or more of non-alcoholic, carbonated beverage. Examples: Soft drink, carbonated water ≥ 5 Litres. Reporting Tips: Exclude beverage containers designated under separate regulation.
PET Bottles and Jars ≥ 5 Litres - Beverage - Non-Alcoholic - Non-Carbonated	Deposit	Deposit	✓	✓	Definition: Transparent and/or coloured #1 PET (Polyethylene Terephthalate) bottles or jars, displaying the #1 resin code and containing 5 litres or more of non-alcoholic, non-carbonated beverages. Examples: Non-refillable water bottles. Reporting Tips: Exclude beverage containers designated under separate regulation.
PET Bottles and Jars < 5 Litres - Non-Beverage	✓	✓	✓	✓	Definition: Transparent and/or coloured #1 PET (Polyethylene Terephthalate) bottles and jars, containing less than 5 litres of non-beverage products displaying the #1 resin code. Examples: Salad dressing bottles, peanut butter containers, edible oil bottles, dish soap or mouthwash bottles.

National Material List-Subcategory	BC	SK	MB	ON	Examples & Reporting Tips
PET Bottles and Jars ≥ 5 Litres - Non-Beverage	✓	✓	✓	✓	<p>Definition: Transparent and/or coloured #1 PET (Polyethylene Terephthalate) bottles and jars containing 5 litres or more of non-beverage, displaying the #1 resin code.</p> <p>Examples: Salad dressing bottles, edible oil bottles.</p>
HDPE Bottles, Jars and Jugs < 5 Litres - Beverage - Milk and Milk Substitutes	✓	✓	✓	✓	<p>Definition: #2 HDPE (High Density Polyethylene) bottles, jars and jugs, containing less than 5 litres displaying the #2 resin code.</p> <p>Examples: Milk in HDPE bottles, jars or jugs, soya or almond milk in HDPE bottles, jars or jugs where not on deposit.</p> <p>Reporting Tips:</p> <p> In BC: Please note the following beverages are not on deposit and should be included in your steward report: milk, milk substitutes such as rice milk, almond milk, soy milk, coconut milk (or any other milk substitute that comes from grains, nuts or vegetables), flavoured milk (where milk appears as one of the first three ingredients in the ingredient list), ready-to-drink infant formula, dietary supplements and meal replacements.</p> <p> In SK: Please note the following ready-to-drink beverages are not on deposit and should be included in your steward report: all milk beverages (regardless of where milk appears in the ingredient list), infant formula, dietary supplements and meal replacement products.</p> <p>Please Note: SK includes non-dairy ready-to-drink milk substitute beverages in the deposit program. Do not report these materials in your report including: rice milk, almond milk, soy milk, coconut milk or any other ready-to-drink non-dairy milk substitute beverage.</p>
HDPE Bottles, Jars and Jugs < 5 Litres - Beverage - Wine and Spirits	Deposit	Deposit	✓	Deposit	<p>Definition: #2 HDPE (High Density Polyethylene) jars and jugs containing less than 5 litres, displaying the #2 resin code.</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation.</p>
HDPE Bottles, Jars and Jugs < 5 Litres - Beverage - Non-Alcoholic - Carbonated	Deposit	Deposit	✓	✓	<p>Definition: #2 HDPE (High Density Polyethylene) bottles, jars and jugs containing less than 5 litres displaying the #2 resin code.</p> <p>Examples: Soft drinks, carbonated juices, carbonated water, carbonated energy and sports drinks.</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation.</p>
HDPE Bottles, Jars and Jugs < 5 Litres - Beverage - Non-Alcoholic - Non-Carbonated	Deposit	Deposit	✓	✓	<p>Definition: #2 HDPE (High Density Polyethylene) bottles, jars and jugs containing less than 5 litres displaying the #2 resin code.</p> <p>Examples: Juices, yogurt drinks.</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation.</p>

National Material List-Subcategory	BC	SK	MB	ON	Examples & Reporting Tips
HDPE Bottles, Jars and Jugs ≥ 5 Litres – Beverage – Wine and Spirits	Deposit	Deposit	✓	Deposit	<p>Definition: #2 HDPE (High Density Polyethylene) bottles, jars and jugs, containing 5 litres or more, displaying the #2 resin code.</p> <p>Examples: Wines, spirits.</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation.</p>
HDPE Bottles, Jars and Jugs ≥ 5 Litres – Beverage – Non-Alcoholic – Carbonated	Deposit	Deposit	✓	✓	<p>Definition: #2 HDPE (High Density Polyethylene) bottles, jars and jugs, containing 5 litres or more, displaying the resin code #2.</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation.</p>
HDPE Bottles, Jars and Jugs ≥ 5 Litres – Beverage – Non-Alcoholic – Non-Carbonated	Deposit	Deposit	✓	✓	<p>Definition: #2 HDPE (High Density Polyethylene) bottles, jars and jugs, containing 5 litres or more, displaying the #2 resin code.</p> <p>Examples: Non-refillable water jugs, juice,</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation.</p>
HDPE Bottles, Jars and Jugs < 5 Litres – Non-Beverage	✓	✓	✓	✓	<p>Definition: #2 HDPE (High Density Polyethylene) bottles, jars and jugs, containing less than 5 litres displaying the #2 resin code.</p> <p>Examples: Laundry detergent, shampoo, bleach, vinegar, corn syrup, body wash, household cleaning products,</p> <p>Do not report any packaging that is a designated material or category of packaging covered under separate regulation, for example, empty oil and antifreeze containers, which are regulated separately in BC and SK, and empty oil containers in ON.</p>
HDPE Bottles, Jars and Jugs ≥ 5 Litres – Non-Beverage	✓	✓	✓	✓	<p>Definition: #2 HDPE (High Density Polyethylene) bottles, jars and jugs, containing 5 litres or more, displaying the #2 resin code.</p> <p>Examples: Laundry detergent, bleach, cleaning supplies.</p> <p>Do not report empty oil containers or empty antifreeze containers in provinces where those containers are designated under a separate regulation.</p>



National Material List-Subcategory	BC	SK	MB	ON	Examples & Reporting Tips
Plastic Laminates - Beverage - Milk and Milk Substitutes	✓	✓	✓	✓	<p>Definition: Multi-layered and laminated flexible packaging and plastic packaging where plastic is the main component along with either metalized foil/wax and or paper. The plastic component represents the greatest percentage by weight.</p> <p>Examples: Drink pouches containing milk or milk substitutes, flavoured milk where not on deposit.</p> <p>Reporting Tips:</p> <p> In BC: Please note the following beverages are not on deposit and should be included in your steward report: milk, milk substitutes such as rice milk, almond milk, soy milk, coconut milk (or any other milk substitute that comes from grains, nuts or vegetables), flavoured milk (where milk appears as one of the first three ingredients in the ingredient list), ready-to-drink infant formula, dietary supplements and meal replacements.</p> <p> In SK: Please note the following ready-to-drink beverages are not on deposit and should be included in your steward report: all milk beverages (regardless of where milk appears in the ingredient list), infant formula, dietary supplements and meal replacement products.</p> <p><u>Multi-laminate foil beverage pouches are not on deposit in SK and should be included in your steward report.</u></p> <p>Stewards should not report the actual straw on a milk pouch as it serves no packaging function.</p>
Plastic Laminates - Beverage - Wine and Spirits	Deposit	Deposit	✓	Deposit	<p>Definition: Multi-layered and laminated flexible packaging and plastic packaging where plastic is the main component along with either metalized foil/wax and or paper. The plastic component represents the greatest percentage by weight.</p> <p>Examples: Wine, spirits, coolers, cider pouches.</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation.</p> <p><u>Multi-laminate foil beverage pouches are not on deposit in SK and should be included in your steward report.</u></p>
Plastic Laminates - Beverage - Non-Alcoholic - Carbonated	Deposit	✓	✓	✓	<p>Definition: Multi-layered and laminated flexible packaging and plastic packaging where plastic is the main component along with either metalized foil/wax and or paper. The plastic component represents the greatest percentage by weight.</p> <p>Examples: Soft drink pouches, carbonated juice pouches, carbonated water pouches.</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation.</p> <p><u>Multi-laminate foil beverage pouches are not on deposit in SK and should be included in your steward report.</u></p> <p>Stewards should not report the actual straw on a drink pouch as it serves no packaging function.</p>

National Material List-Subcategory	BC	SK	MB	ON	Examples & Reporting Tips
Plastic Laminates - Beverage - Non-Alcoholic - Non-Carbonated	Deposit	✓	✓	✓	<p>Definition: Multi-layered and laminated flexible packaging and plastic packaging where plastic is the main component along with either metalized foil/wax and or paper. The plastic component represents the greatest percentage by weight.</p> <p>Examples: Juice pouches, coconut water.</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation.</p> <p><u>Multi-laminate foil beverage pouches are not on deposit in SK and should be included in your steward report.</u></p> <p>Stewards should not report the actual straw on a drink pouch as it serves no packaging function.</p>
Plastic Laminates - Non-Beverage	✓	✓	✓	✓	<p>Definition: Multi-layered and laminated flexible packaging and plastic packaging where plastic is the main component along with either metalized foil/wax and or paper. The plastic component represents the greatest percentage by weight.</p> <p>Examples: Nut bags, meat trays, woven or non-woven plastic bags intended for more than one use, candy wrappers, coffee pouches, chip bags, cheese wraps, cereal liner bags, shrink wrap, pre-packaged deli meat pouches, yogurt stick packs, vacuum packaging, bubble wrap.</p> <p>Reporting Tips: Report any plastic bags intended for more than one use that are supplied to the residential consumer as service packaging. Do not report purchased bags intended for more than one use and not supplied to the residential consumer as service packaging. Report plastic films that are not: LDPE/HDPE Film; or PLA, PHA, PHB - Plastic Film, including those used around newspapers or catalogues for protection.</p>
PET Thermoform Containers < 5 Litres - Non-Beverage	✓	✓	✓	✓	<p>Definition: PET thermoform clear, light green and light blue containers such as clamshells, with a volume of less than 5 litres.</p> <p>Examples: Muffin or cake containers, salad containers, egg containers, trays.</p> <p>Reporting Tips: Any colours other than clear, light green or light blue of this material should be reported as Other Plastic Packaging < 5 Litres - Non-Beverage. Please report all PET thermoform beverage cups used as service packaging in this subcategory.</p>

National Material List-Subcategory	BC	SK	MB	ON	Examples & Reporting Tips
PLA, PHA, PHB - Beverage - Milk and Milk Substitutes	✓	✓	✓	✓	<p>Definition: Plastic bottles consisting of bio-plastics made of either PLA (polylactic acid), PHA (polyhydroxyalkanoates) and PHB (poly-3-hydroxybutyrate) polymers.</p> <p>Examples: Bottles containing milk, soya or almond milk where not on deposit.</p> <p>Reporting Tips:</p> <p> In BC: Please note the following beverages are not on deposit and should be included in your steward report: milk, milk substitutes such as rice milk, almond milk, soy milk, coconut milk (or any other milk substitute that comes from grains, nuts or vegetables), flavoured milk (where milk appears as one of the first three ingredients in the ingredient list), ready-to-drink infant formula, dietary supplements and meal replacements.</p> <p> In SK: Please note the following ready-to-drink beverages are not on deposit and should be included in your steward report: all milk beverages (regardless of where milk appears in the ingredient list), infant formula, dietary supplements and meal replacement products.</p> <p>Please Note: SK includes non-dairy ready-to-drink milk substitute beverages in the deposit program. Do not report these materials in your report including: rice milk, almond milk, soy milk, coconut milk or any other ready-to-drink non-dairy milk substitute beverage.</p>
PLA, PHA, PHB - Beverage - Wine and Spirits	Deposit	Deposit	✓	Deposit	<p>Definition: Plastic bottles consisting of bio-plastics made of either PLA (polylactic acid), PHA (polyhydroxyalkanoates) and PHB (poly-3-hydroxybutyrate) polymers.</p> <p>Examples: Wine, spirits, coolers, ciders.</p>
PLA, PHA, PHB - Beverage - Non-Alcoholic - Carbonated	Deposit	Deposit	✓	✓	<p>Definition: Plastic bottles consisting of bio-plastics made of either PLA (polylactic acid), PHA (polyhydroxyalkanoates) and PHB (poly-3-hydroxybutyrate) polymers.</p> <p>Examples: Soft drinks, carbonated water, carbonated fruit juices, carbonated flavoured water, carbonated sports and energy drinks.</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation.</p>
PLA, PHA, PHB - Beverage - Non-Alcoholic - Non-Carbonated	Deposit	Deposit	✓	✓	<p>Definition: Plastic bottles consisting of bio-plastics made of either PLA (polylactic acid), PHA (polyhydroxyalkanoates) and PHB (poly-3-hydroxybutyrate) polymers.</p> <p>Examples: Juice, water, iced tea, sports and energy drinks.</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation.</p>
PLA, PHA, PHB - Non-Beverage	✓	✓	✓	✓	<p>Definition: Plastic bottles consisting of bio-plastics made of either PLA (polylactic acid), PHA (polyhydroxyalkanoates) and PHB (poly-3-hydroxybutyrate) polymers.</p> <p>Examples: PLA clamshell containers, PLA egg containers.</p> <p>Reporting Tips: Report any PLA, PHA or PHB beverage cups used as service packaging in this subcategory.</p>

National Material List-Subcategory	BC	SK	MB	ON	Examples & Reporting Tips
PLA, PHA, PHB - Plastic Film	✓	✓	✓	✓	<p>Definition: Plastic film consisting of bio-plastics made of either PLA (polylactic acid), PHA (polyhydroxyalkanoates) and/or PHB (poly-3-hydroxybutyrate) polymers.</p> <p>Examples: PLA shrink wrap around products, PLA bags for vegetables and salad, PLA film used around newspapers and magazines and catalogues for protection.</p>
PLA, PHA, PHB Carry-Out Bags	✓	✓	✓	✓	<p>Definition: Plastic carry-out bags consisting of bio-plastics made of either PLA (polylactic acid), PHA (polyhydroxyalkanoates) and/or PHB (poly-3-hydroxybutyrate) polymers.</p> <p>Reporting Tips: Only report carry-out bags made of either PLA, PHA or PHB.</p> <p> In MB, stewards are required to report PLA, PHA, PHB carry-out bags in both KG and in number of units supplied. Reporting number of units supplied in ON is optional.</p>
LDPE/HDPE Film	✓	✓	✓	✓	<p>Definition: LDPE/HDPE (Low Density/High Density Polyethylene) film. May display resin code #4 or #2.</p> <p>Examples: Fresh and frozen vegetable bags, diaper packaging, bread bags, shrink wrap around products (e.g., around a tray of 24 water bottles), dry cleaner bags, soil and fertilizer bags, produce and bulk store bags provided to the residential consumer as service packaging, film used around newspapers and magazines and catalogues for protection.</p> <p>Reporting Tips: Do not report film used exclusively as transportation and distribution packaging that is not intended for use in the home and therefore will not be managed in the residential waste stream.</p>
LDPE/HDPE Film Carry-Out Bags	✓	✓	✓	✓	<p>Definition: LDPE/HDPE (Low Density/High Density Polyethylene) film carry-out bags only provided at point of sale. May display resin code #4.</p> <p>Examples: Plastic shopping bags with or without images or text.</p> <p> In MB, stewards are required to report LDPE/HDPE Film carry-out bags in both KG and in number of units supplied. Reporting number of units supplied in ON is optional.</p>
Expanded Polystyrene - Food Packaging	✓	✓	✓	✓	<p>Definition: All forms of expanded foam packaging used in food applications and may display resin code #6.</p> <p>Examples: Meat trays, beverage cups used as service packaging.</p>
Expanded Polystyrene - Other	✓	✓	✓	✓	<p>Definition: Other forms of expanded foam packaging for non-food uses displaying resin code #6.</p> <p>Examples: Foam packing peanuts, cushion packaging for electronics and appliances.</p>

National Material List-Subcategory	BC	SK	MB	ON	Examples & Reporting Tips
Non-Expanded Polystyrene - Beverage Bottles - Milk and Milk Substitutes	✓	✓	✓	✓	<p>Definition: Non-expanded polystyrene packaging used for milk and milk substitute beverages may display resin code #6.</p> <p>Examples: Small milk or cream containers for hot beverages.</p> <p>Reporting Tips: Report non-expanded polystyrene beverage cups used as service packaging in Non-Expanded Polystyrene - Other.</p> <p> In BC: Please note the following beverages are not on deposit and should be included in your steward report: milk, milk substitutes such as rice milk, almond milk, soy milk, coconut milk (or any other milk substitute that comes from grains, nuts or vegetables), flavoured milk (where milk appears as one of the first three ingredients in the ingredient list), ready-to-drink infant formula, dietary supplements and meal replacements.</p> <p> In SK: Please note the following ready-to-drink beverages are not on deposit and should be included in your steward report: all milk beverages (regardless of where milk appears in the ingredient list), infant formula, dietary supplements and meal replacement products.</p>
Non-Expanded Polystyrene - Beverage Bottles - Wine and Spirits	Deposit	Deposit	✓	Deposit	<p>Definition: Non-expanded polystyrene packaging used for alcoholic beverages and may display resin code #6.</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation.</p>
Non-Expanded Polystyrene - Beverage Bottles - Non-Alcoholic - Carbonated	Deposit	Deposit	✓	✓	<p>Definition: Non-expanded polystyrene packaging used for non-alcoholic, carbonated beverages and may display resin code #6.</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation.</p>
Non-Expanded Polystyrene - Beverage Bottles - Non-Alcoholic - Non-Carbonated	Deposit	Deposit	✓	✓	<p>Definition: Non-expanded polystyrene packaging used for non-alcoholic, non-carbonated beverages and may display resin code #6.</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation.</p>
Non-Expanded Polystyrene - Other	✓	✓	✓	✓	<p>Definition: Non-expanded polystyrene. May display resin code #6.</p> <p>Examples: Polystyrene clear clamshell containers such as berry and muffin containers, opaque clamshell containers such as food take-out containers, yogurt containers, clear rigid trays, service packaging beverage cups and plates, plastic hangers provided as service packaging with an item of clothing.</p>

National Material List-Subcategory	BC	SK	MB	ON	Examples & Reporting Tips
Other Plastic Packaging (not listed above) < 5 Litres - Beverage - Milk and Milk Substitutes	✓	✓	✓	✓	<p>Definition: All forms of plastic packaging, less than 5 litres, for beverage milk and milk substitutes that are #1 PET, #2 HDPE, #3 PVC (Polyvinyl Chloride) plastic, #4 LDPE, #5 PP (Polypropylene) and #7 (Other), and other plastics that are not included in any of the other plastic subcategories. Also includes non-coded plastics. May display resin code #1, #2, #3, #4, #5, #7.</p> <p>Reporting Tips:</p> <p> In BC: Please note the following beverages are not on deposit and should be included in your steward report: milk, milk substitutes such as rice milk, almond milk, soy milk, coconut milk (or any other milk substitute that comes from grains, nuts or vegetables), flavoured milk (where milk appears as one of the first three ingredients in the ingredient list), ready-to-drink infant formula, dietary supplements and meal replacements.</p> <p> In SK: Please note the following ready-to-drink beverages are not on deposit and should be included in your steward report: all milk beverages (regardless of where milk appears in the ingredient list), infant formula, dietary supplements and meal replacement products.</p> <p>Please Note: SK includes non-dairy ready-to-drink milk substitute beverages in the deposit program. Do not report these materials in your report including: rice milk, almond milk, soy milk, coconut milk or any other ready-to-drink non-dairy milk substitute beverage.</p>
Other Plastic Packaging (not listed above) < 5 Litres - Beverage - Wine and Spirits	Deposit	Deposit	✓	Deposit	<p>Definition: All forms of plastic packaging, less than 5 litres, for beverage wine and spirits that are #1 PET, #2 HDPE, #3 PVC (Polyvinyl Chloride) plastic, #4 LDPE, #5 PP (Polypropylene) and #7 (Other), and other plastics that are not included in any of the other plastic subcategories. Also includes non-coded plastics. May display resin code #1, #2, #3, #4, #5, #7.</p> <p>Examples: Wine, spirits, coolers, ciders.</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation.</p>
Other Plastic Packaging (not listed above) < 5 Litres - Beverage - Non-Alcoholic - Carbonated	Deposit	Deposit	✓	✓	<p>Definition: All forms of plastic packaging, containing less than 5 litres for non-alcoholic carbonated beverages that is #1 PET, #2 HDPE, #3 PVC (Polyvinyl Chloride) plastic, #4 LDPE, #5 PP (Polypropylene) and #7 (Other), and other plastics that are not included in any of the other plastic subcategories. Also includes non-coded plastics. May display resin code #1, #2, #3, #4, #5, #7.</p> <p>Examples: Soft drinks, carbonated water, carbonated juice.</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation.</p>





National Material List-Subcategory	BC	SK	MB	ON	Examples & Reporting Tips
Other Plastic Packaging (not listed above) < 5 Litres - Beverage - Non Alcoholic - Non-Carbonated	Deposit	Deposit	✓	✓	<p>Definition: All forms of plastic packaging, containing less than 5 litres for non-alcoholic, non-carbonated beverages that is #1 PET, #2 HDPE, #3 PVC (Polyvinyl Chloride) plastic, #4 LDPE, #5 PP (Polypropylene) and #7 (Other), and other plastics that are not included in any of the other plastic subcategories. Also includes non-coded plastics. May display resin code #1, #2, #3, #4, #5, #7.</p> <p>Examples: Juice, water, iced tea, energy drinks, sport drinks.</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation.</p>
Other Plastic Packaging (not listed above) ≥ 5 Litres - Beverage - Wine and Spirits	Deposit	Deposit	✓	Deposit	<p>Definition: All forms of plastic packaging, containing 5 litres or more, for beverage wine and spirits that are #1 PET, #2 HDPE, #3 PVC (Polyvinyl Chloride) plastic, #4 LDPE, #5 PP (Polypropylene) and #7 (Other), and other plastics that are not included in any of the other plastic subcategories. Also includes non-coded plastics. May display resin code #1, #2, #3, #4, #5, #7.</p> <p>Examples: Wine jugs.</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation.</p>
Other Plastic Packaging (not listed above) ≥ 5 Litres - Beverage - Non-Alcoholic - Carbonated	Deposit	Deposit	✓	✓	<p>Definition: All forms of plastic packaging, containing 5 litres or more, for non-alcoholic carbonated beverages that are #1 PET, #2 HDPE, #3 PVC (Polyvinyl Chloride) plastic, #4 LDPE, #5 PP (Polypropylene) and #7 (Other), and other plastics that are not included in any of the other plastic subcategories. Also includes non-coded plastics. May display resin code #1, #2, #3, #4, #5, #7.</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation.</p>
Other Plastic Packaging (not listed above) ≥ 5 Litres - Beverage - Non-Alcoholic - Non-Carbonated	Deposit	Deposit	✓	✓	<p>Definition: All forms of plastic packaging, containing 5 litres or more, for non-alcoholic, non-carbonated beverages that are #1 PET, #2 HDPE, #3 PVC (Polyvinyl Chloride) plastic, #4 LDPE, #5 PP (Polypropylene) and #7 (Other), and other plastics that are not included in any of the other plastic subcategories. Also includes non-coded plastics. May display resin code #1, #2, #3, #4, #5, #7.</p> <p>Examples: Juice jugs,</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation.</p>

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

National Material List-Subcategory	BC	SK	MB	ON	Examples & Reporting Tips
Natural and Synthetic Textiles				✓	<p>Definition: Includes natural and synthetic based textile packaging, whether woven, beaten, knitted or otherwise manufactured.</p> <p>Examples: Fabric bags intended for more than one use, butcher string, ribbons, organza bags, synthetic garment bags.</p> <p>Reporting Tips: If a fabric bag which is intended for more than one use is supplied as service packaging then the item is included and must be reported under Natural and Synthetic Textiles. Plastic bags which are intended for more than one use and are supplied to the residential consumer as service packaging should be reported under Plastic Laminates – Non-Beverage. Do not report purchased bags, which are intended for more than one use, and are not supplied to the residential consumer as service packaging as they are products that look like packaging.</p>

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

Steel Packaging

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

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

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



Aluminum Packaging

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

National Material List-Subcategory	BC	SK	MB	ON	Example & Reporting Tips
Aluminum – Beverage Containers – Non-Alcoholic – Non-Carbonated	Deposit	Deposit	✓	✓	<p>Definition: Sealed rigid containers that are at least 95% by weight of aluminum containing non-alcoholic, non-carbonated beverage.</p> <p>Examples: Juice, iced tea, vegetable juice, non-carbonated energy and sports drinks.</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation.</p>
Other Aluminum Packaging	✓	✓	✓	✓	<p>Definition: Aluminum packaging not included in another aluminum packaging subcategory.</p> <p>Examples: Foil wrap supplied to the residential consumer as service packaging, pie plates, yogurt/sour cream seals, frozen food trays.</p> <p>Reporting Tips: Exclude foil wrap, pie plates or other aluminum food trays purchased as products.</p>

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Glass Packaging

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

National Material List-Subcategory	BC	SK	MB	ON	Example & Reporting Tips
Clear Glass – Beverage – Non-Alcoholic – Carbonated	Deposit	Deposit	✓	✓	<p>Definition: Clear glass containers that are 50% or more glass by weight used for non-alcoholic carbonated beverage.</p> <p>Examples: Soft drinks, carbonated water, carbonated juice.</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation.</p>
Clear Glass – Beverage – Non-Alcoholic – Non-Carbonated	Deposit	Deposit	✓	✓	<p>Definition: Clear glass containers that are 50% or more glass by weight used for non-alcoholic, non- carbonated beverage.</p> <p>Examples: Juice, water, iced tea, lemonade.</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation.</p>
Clear Glass – Non-Beverage	✓	✓	✓	✓	<p>Definition: Clear glass containers that are 50% or more glass by weight.</p> <p>Examples: Food containers such as pickles, salsa, tomato sauce and jam jars, ketchup bottles, cosmetic containers for creams and spice bottles.</p> <p>Reporting Tips: Excludes containers made of pyrex, ceramics or crystal.</p>
Coloured Glass – Beverage – Milk and Milk Substitutes	✓	✓	✓	✓	<p>Definition: Includes coloured glass containers used for milk and milk substitutes.</p> <p>Examples: Milk, soya milk and rice milk glass containers where not on deposit.</p> <p>Reporting Tips:</p> <p> In BC: Please note the following beverages are not on deposit and should be included in your steward report: milk, milk substitutes such as rice milk, almond milk, soy milk, coconut milk (or any other milk substitute that comes from grains, nuts or vegetables), flavoured milk (where milk appears as one of the first three ingredients in the ingredient list), ready-to-drink infant formula, dietary supplements and meal replacements.</p> <p> In SK: Please note the following ready-to-drink beverages are not on deposit and should be included in your steward report: all milk beverages (regardless of where milk appears in the ingredient list), infant formula, dietary supplements and meal replacement products.</p> <p>Please Note: SK includes non-dairy ready-to-drink milk substitute beverages in the deposit program. Do not report these materials in your report including: rice milk, almond milk, soy milk, coconut milk or any other ready-to-drink non-dairy milk substitute beverage.</p>
Coloured Glass – Beverage – Wine and Spirits	Deposit	Deposit	✓	Deposit	<p>Definition: Includes coloured glass containers used for beverage wine and spirits.</p> <p>Examples: Wine, spirits, coolers, ciders.</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation.</p>

National Material List-Subcategory	BC	SK	MB	ON	Example & Reporting Tips
Coloured Glass - Beverage - Non-Alcoholic - Carbonated	Deposit	Deposit	✓	✓	<p>Definition: Includes coloured glass containers used for non-alcoholic, carbonated beverages.</p> <p>Examples: Soft drinks, carbonated water, carbonated juice.</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation.</p>
Coloured Glass - Beverage - Non-Alcoholic - Non-Carbonated	Deposit	Deposit	✓	✓	<p>Definition: Includes coloured glass containers used for non-alcoholic, non-carbonated beverages.</p> <p>Examples: Juice, water, iced tea, lemonade.</p> <p>Reporting Tips: Exclude beverage containers designated under separate regulation.</p>
Coloured Glass - Non-Beverage	✓	✓	✓	✓	<p>Definition: Coloured glass containers that are 50% or more glass by weight.</p> <p>Examples: Olive oil bottles, balsamic vinegar bottles, cosmetic containers for creams.</p> <p>Reporting Tips: Exclude containers made of pyrex, ceramics or crystal.</p>