

## Q&A: April 29 2015 Reporting Webinar

General Questions		
1.	Are the slides available for download after the webinar?	Yes, the slides can be viewed <a href="#">here</a> on the CSSA website.
2.	Has MMSW published their fees?	Yes, MMSW's fees can be found on the Steward section of the MMSW site under the Fees tab <a href="#">here</a> .
3.	Is Saskatchewan up and running; do we need to report for 2014 or do we just report next year for 2015?	Stewards are required to report 2014 data (your 2015 report) for MMSW by the May 31 2015 deadline. We hope to launch the program later in 2015.
4.	Has a start date for MMSW been decided yet?	No, a launch date has not yet been determined. MMSW continues to have discussions with the Government of Saskatchewan to resolve outstanding issues. It is our hope to launch the program later in 2015.
5.	Can you download the Guidebook completely or do you have to print each section separately?	Stewards may download the National Guidebook in a pdf format as one single document. You may find the pdf version of the Guidebook <a href="#">here</a> .
Reporting, Billing & Fees		
6.	Please verify that reports can be submitted on June 1 since May 31 is a Sunday?	Yes, steward reports can be submitted on Monday June 1st.
7.	Is the deadline for the Stewardship Ontario report May 31 as well?	Yes, the deadline for Stewardship Ontario reports is May 31 or June 1 <sup>st</sup> (since May 31 <sup>st</sup> is a Sunday).
8.	Is the reporting period calendar year 2014?	Yes, the current reporting period is calendar year 2014 or in other words, you are asked to provide us with your 2014 sales data, which we call your 2015 Report.
9.	The 2015 report is based on 2014 sales correct?	Yes, the data you submit by the May 31, 2015 deadline will be based on 2014 sales.
10.	Can you please repeat the address to reset our user id?	Please email: <a href="mailto:werecycle@cssalliance.ca">werecycle@cssalliance.ca</a>
11.	Why are voluntary stewards not given the same price breaks as resident stewards?	Voluntary stewards are not obligated businesses because, with the exception of non-resident franchisors in British Columbia, they do not have residency in the province with stewardship obligations. The purpose of the small business policies in BC and MB and the de minimis threshold in Ontario is to ease the administrative burden on the small businesses in those provinces that are obligated under the provincial recycling regulations.

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<b>12.</b>	If we begin reporting on the WeRecycle portal but do not finish can we save what we have done and go back at a later date to complete?	Yes, you may save your work and pick up where you left off when you sign back into the portal.
<b>13.</b>	What is the importance of reporting brand names?	It is important that CSSA know what brands you are including in your report as either the brand owner or first importer so that we can ensure the accuracy and completeness of your report.
<b>14.</b>	Has the material reporting process changed between last year and this year?	No, the material lists have remained the same and there have been no changes made to the WeRecycle portal.
<b>15.</b>	Have the online calculators been updated to reflect industry reduction in packaging? Or are they using the same calculators as previous years?	The calculators have not been updated from previous years.
<b>16.</b>	When we enter our data into our report we do not enter decimal points correct? We can round our data?	Yes, that is correct, please enter round numbers.
<b>17.</b>	Our company name has changed – what is the process to update this information and what information is required?	Please email <a href="mailto:stewards@cssalliance.ca">stewards@cssalliance.ca</a> with documentation of the company name change and a member of the Steward Services team will make that change in the system for you.
<b>18.</b>	If there is a 20% difference from last year’s report where do we provide an explanation for this difference?	Please explain any significant changes in data from previous years’ reports in the Methodology section of your report under the heading ‘Increases/Decreases’.
<b>19.</b>	What if we don’t have a Membership Agreement? I’m not sure if one was created or if we have one.	Membership Agreements are for MMBC and MMSW stewards only. If you are an Ontario steward no Membership Agreement is required. If you are steward in British Columbia or Saskatchewan, please contact steward services at <a href="mailto:stewards@cssalliance.ca">stewards@cssalliance.ca</a> and we will help you determine if you have a Membership Agreement in place for those provinces.
<b>20.</b>	If we already have a Membership Agreement with MMBC and MMSW do we need to sign and upload another MA this year when we go to report our data?	No, If you have signed an MA in a previous year with MMBC or MMSW there is no need to sign another MA for your 2015 report.
<b>21.</b>	What is the fee for corrugated cardboard for 2014 reporting year?	We assume that you are actually asking what the 2015 fee is for corrugated cardboard since you are currently paying invoices based on the 2015 fee schedule. All 2015 fees are published on the programs websites; the specific material fees vary from one provincial program to another. The MMBC fee

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		schedule can be found <a href="#">here.</a> ; the MMSW fee schedule can be found <a href="#">here</a> ; the MMSM fee schedule can be found <a href="#">here</a> ; and the Stewardship Ontario fee schedule can be found <a href="#">here</a> .
<b>22.</b>	What is the fee for packaging material for 2014 report year?	Each provincial program has its own fee schedule and the fees vary for each material type. Please see the links in the answer above for each provincial program’s fee schedule. The fee rates for 2014 and 2015 are published there.
<b>23.</b>	In Manitoba, you must enter the number of plastic bags distributed in MB. If you use the national list, you must also enter the quantity for the other provinces – is this the same this year?	The Manitoba Packaging and Printed Paper Stewardship Regulation requires that stewards enter both the <u>weight</u> in kgs of plastic carry out bags distributed to Manitoba consumers and the <u>number of units</u> of plastic bags distributed to consumers. Even if reporting against the national material list, Manitoba is the only province that requires you to submit number of units of bags as well as weight. This is not required in the other provinces (although you do have the option, to provide this information in Ontario).
<b>24.</b>	To clarify, for Manitoba, you submit non-CBCRA materials in the upper portion and report all CBCRA materials separately in the bottom section of the portal?	Yes, that is correct, after inputting your MMSM materials, please scroll down the page to the bottom for the CBCRA materials that are clearly labelled as CBCRA. If you require assistance for reporting for MMSM and CBCRA please contact steward services.
<b>25.</b>	Regarding the beverage program in Manitoba, is it required to report beverage containers supplied in MB for both MMSM and CBCRA?	If you are an MMSM steward and also a member of CBCRA, you need to report both material types on the portal. If you are ONLY a member of CBCRA you only need to report your CBCRA materials on the portal. If you are ONLY a MMSM steward you only need to report your MMSM material on the portal. If you are not sure regarding your status or obligations with CBCRA, you can contact them at 1-855-644-7400
<b>26.</b>	If we report nationally, can we choose to be billed provincially? If so, who calculates the provincial obligations?	If you report nationally, you can choose to be billed provincially. Whether you report provincially or nationally, the portal system applies the appropriate program fee schedule to your reported materials. Your method of reporting does not affect the calculation of the fees. Each program has its own fee schedule and the system will generate the appropriate invoices.
<b>27.</b>	Last year my company enrolled to receive one invoice for the annual obligation per respective program instead of receiving quarterly invoices. Unfortunately, we are still receiving quarterly invoices. How can this be rectified for FY2016 invoices?	Please contact <a href="mailto:accounting@cssalliance.ca">accounting@cssalliance.ca</a> and we will be pleased to correct this.

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<p><b>28.</b></p>	<p>Regarding billing options, quarterly vs. annual, what are the due dates for each type?</p>	<p>The due dates for the programs vary. For MMSW and MMBC - the due dates for payment of quarterly invoices are: January 31st, April 30th, July 31st and October 31<sup>st</sup>. For those stewards that wish to pay their entire bill in a single payment, the due date for annual billing is January 30th. For MMSM and Stewardship Ontario – the due dates for payment of quarterly invoices are: April 30, June 28, September 30 and December 1, 2016; the due date for payment of one annual bill is April 30<sup>th</sup>.</p>
<p><b>29.</b></p>	<p>Are there quarterly and annual billing options?</p>	<p>Yes, you can choose to be billed annually or quarterly. You may make your preference for annual or quarterly billing under <b>PREFERENCES</b> on the WeRecycle portal.</p>
<p><b>30.</b></p>	<p>When entering the KGs, I don't see the numbers from the previous year's report for comparison purposes. Is this a technical issue?</p>	<p>The portal is configured so that your prior year's data is available for comparison. The issue may be due to your preference selection or method of data entry from the prior year. As we will need to review your particular situation in order to understand why your information is not available, please contact Steward Services at 1-888-980-9549 for further assistance.</p>
<p><b>31.</b></p>	<p>Do customer invoices need to be included in our steward report?</p>	<p>No, you do not need to submit customer invoices with your steward report. However, you must be able to substantiate your report if asked by CSSA, and customer invoices may be helpful during that review.</p>
<p><b>32.</b></p>	<p>Originally, when stewardship started, wasn't it true that if the amount of a component was less than a certain percentage of the overall weight of the total packaging, you could combine it? Is this still so?</p>	<p>Yes, it is called the 'Component Threshold Rule'. You can find more detail on this rule in Part 2 of the National Guidebook <a href="#">here</a>. In this section of the Guidebook you will find information 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. Briefly, the Component Threshold Rule is applied as follows: if a packaging component or the ancillary packaging 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.</p>
<p><b>33.</b></p>	<p>If I have a cardboard box that has a thin window made of plastic, do I have to separate the cardboard and plastic and report on those materials separately?</p>	<p>Please see the answer to the question above as the component threshold rule might apply to this packaging type. If the plastic window makes up less than 5% of the overall weight of the packaging you may be able to apply the component threshold rule. The question above includes a link to the relevant part of the National Guidebook for more information on this rule and how to apply it in</p>

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		your steward report.
34.	Is the paper label on a plastic bag considered packaging	Yes it is considered part of the packaging. The component threshold rule may apply to the paper label. Please see the answers to the two questions above for more on the Component Threshold Rule.
35.	Who is the contact for an adjustment on a previous year's report?	Please contact steward services at 1-888-980-9549 for assistance with an adjustment.
36.	If we want to resubmit prior year's data due to errors, how many years can we go back?	Please contact steward services at 1-888-980-9549 to discuss adjustments to previous reports. Stewards may request an adjustment for up to two previous years' reports.
37.	What do I do if prior years need to be adjusted?	Please contact steward services at 1-888-980-9549 to discuss adjustments to previous reports.
<b>Obligated Material</b>		
38.	There was a question regarding corrugated cardboard under Service packaging – please confirm that corrugated cardboard would still be reported if it goes home with the customer, correct?	Yes, corrugated cardboard must be included in your steward report if it will be taken home with the consumer to be disposed of in the residential waste stream. This might include a corrugate box for a small household appliance or a computer or printer etc.
39.	The string attached to a tea bag would be classified under which material category?	The string attached to a tea bag is considered part of the product and therefore is not an obligated material and would not be included in your report.
40.	Is what needs to be reported what was sold to end users? I report everything we ship to our retailers is that correct?	Yes, as a brand owner or first importer, you are obligated to report for all packaging and printed paper (PPP) supplied to retailers who will then sell those products to consumers who take it home and dispose of it in their blue boxes (known as the residential waste stream).
41.	How do you expect us to have access to point of sale information from our retail customer, so how can I report everything that we ship to the retailer but in reality, what we need to report as supplier is what was sold to the end user?	The recycling regulations for packaging and printed paper programs apply only to materials that go home with the consumer. Please contact your retail customers to determine what portion of their sales are made to consumers versus B2B sales which would end up in the residential waste stream.
42.	All of our customers are commercial (ie retailers). Do we have to report for sales to these customers since they aren't considered 'residential'? If not then does that mean we would report zero?	If you are the brand owner or first importer and resident in the province where there are PPP stewardship regulations, you are the obligated steward. Even though you sell your products directly to a retailer, if that retailer then sells your products to a consumer, you must report and pay on all materials sold to your retail partners because this material will ultimately be purchased by consumers

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		and disposed of through the residential waste stream.
<b>43.</b>	If I am an importer that ships mainly to commercial clients such as retailers, do I only report on shipments to end users/ residential customers and not to retailers?	If you are a first importer and resident in the province where there are PPP stewardship obligations, you are the obligated steward. Even though you sell your products directly to a retailer, if that retailer then sells your products to a consumer, you must report and pay on all materials sold to your retail partners because this material will ultimately be managed through the residential waste stream. If you have questions about your obligation please contact steward services at 1-888-980-9549.
<b>44.</b>	Why are we being instructed not to include service packaging such as corrugate? Master shippers are an example of service packaging that should be accounted for since the corrugate does enter the recycling stream.	Service packaging such as plastic shopping bags and paper bags are obligated material because they are distributed to consumers, taken home and managed through the residential waste stream. Corrugate shippers that are used to transport manufacturers' products to a retail store where the product is removed from the shipper and disposed of by the retailer at the back of store, should not be included in your steward report because the corrugate shipper is considered transportation packaging and will not be taken home by the consumer and disposed in the residential recycling system and therefore is not an obligated material.
<b>45.</b>	Please confirm that stewards only need to report the packaging which will end up in the consumers' recycle bin? Which means that if we sell a case of hand soap, we would report only the weight of the plastic bottles of soap and not the outer box used to ship the soap to the retailer. Please clarify	Yes, that is correct. Stewards should only report the packaging that goes home with the consumer and will end up in the residential waste stream. If the outer box is transportation packaging that will <u>not</u> go home with the consumer but will be disposed of through the retailers own waste disposal/ recycling system then you would not include that material in your steward report
<b>46.</b>	Does a distributor shipping product to retail stores report the shipping packaging i/e the plastic bags or cardboard boxes used to hold the product?	No, please do not include transportation packaging in your steward report, only the packaging that is distributed to the consumer and will be taken home for management through the residential waste stream.
<b>47.</b>	Why do you separate sales for commercial?	The regulations that govern each of the PPP programs only apply to materials the ends up in the residential waste stream, not the commercial waste stream.
<b>48.</b>	What type of household disposal deductions are allowed (for products that are sold to consumers but not disposed of in household waste streams)? Are there any plans to	If you distribute material to consumers that you believe does not end up in the waste stream you may deduct it from your steward report. Please ensure that you retain back-up documentation providing substantiation as to why this materials is deducted from your steward report. During a review of your

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	standardize disposal deductions by product type?	steward report you may be required to provide this information. Please feel free to call steward services at 1-888-980-9549 to discuss this further prior to submitting your report.
49.	Do we need to account for exported product units?	If you are a resident or voluntary steward in Ontario, Manitoba, Saskatchewan and or British Columbia, you only need to report material that is distributed to consumers in those provinces. Do not include in your steward report product that is shipped outside those provinces or outside the country.
50.	Is wood still exempt?	Wood is not an obligated material.
51.	Receipt paper that we have been including in our reports is not recyclable. Can we remove this material from future reports?	Receipt paper is in fact recyclable and must be included in your steward report. In fact, stewards must report on <u>all</u> the packaging and paper materials distributed to consumers in the provinces where there are stewardship regulations regardless of their recyclability. CSSA and its provincial partners invest a portion of steward fees toward research and development into technologies and process that could result in end-markets being developed for obligated materials that are currently difficult to recycle, such as plastic laminate pouches and others. To exempt non-recyclable materials from fees would be contrary to the Recycling Regulations and also contrary to the objectives of Extended Producer Responsibility. It would also create a perverse incentive for stewards to use non-recyclable packaging.
52.	Our company is a direct-to-consumer company. We reuse the cardboard boxes that we receive our product in from our suppliers when we ship our products to consumers. Must this packaging be included in our report?	Yes, any packaging that is distributed to your consumer must be included in your steward report because this material will be disposed of by your consumer and be managed through the residential waste stream.
53.	Please confirm that transport packaging is any packaging material from business to business. Service packaging is packaging that is provided to the end consumer. Transport packaging is excluded however service packaging is included.	Typically, transport packaging is not obligated material except in cases where it actually ends up going home with the consumer. For example, on-line retailers that ship transport packaging such as a corrugate box to a consumer should include all the packaging that reaches the consumer in their steward report. Service packaging, e.g., plastic bags filled at retail point of sale and taken home by the consumer is obligated material.
54.	Reporting packaging for transport for purchases made online – do we have to	If the transport packaging you are referring to is shipped to the consumer where it will be managed through the residential waste stream it should be included in

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	report on the packaging for mailing or just on the products inside.	your report. For example, if you are shipping a shirt directly to a consumer that is packaged in a plastic bag inside a cardboard box, you would be required to report the plastic bag, the cardboard box and any printed promotional material and the paper receipt included in the package delivered to the consumer.
<b>55.</b>	Do you have to report paper paystubs and envelopes that are given to employees? If so, can you confirm that all participating CSSA companies are doing this?	Yes, paper paystubs are obligated materials (Printed Paper) and should be reported. The envelopes in which these documents are supplied and any flyers or inserts would also be obligated as printed paper. Steward Services review reports submitted by members of CSSA's stewardship programs to ensure that all obligated materials are reported.
<b>56.</b>	What types of HR statements are we required to report? I thought this was for unsolicited printed materials? Should we include items such as T4 slips?	HR related documents (examples would be records of employment and pay stubs) are obligated including T4 slips. The envelopes in which these documents are supplied and any flyers or inserts would be obligated.
<b>57.</b>	Do we report shareholder mailings?	Shareholder mailings that are distributed to residential consumers (not businesses) are included in your report because this material will be managed through the residential waste stream.
<b>58.</b>	Since we can deduct items sold to non-residential and industrial customers, can we also deduct our sales to custom installers (contractors) and institutional sales such as schools?	Stewards are only to report PPP that ends up in the residential waste stream. You may deduct material that is supplied to contractors and institutional sales. Please explain these deductions in the methodology portion of your report.
<b>59.</b>	We sell to retailers and commercial contractors; does this usage need to be reported if the retailers sell to the end user who is a resident?	Brand owners and first importers are obligated to report all PPP that is supplied into the residential waste stream even if that material is distributed to a retailer who then sells to the consumer. Exclude any material that is distributed to contractors as this material will not end up in the residential waste stream.
<b>60.</b>	We are a first importer and sell to retailers. Since we report and pay to MMBC the material we sell to retailers, are the retailers reporting and paying fees on the same items we sell to them?	No, by registering with MMBC, your retail partner will know that you are reporting and paying on the material you supply to them. They will not be reporting your material as well.
<b>61.</b>	Are groceries considered to be commercial group?	If you distribute grocery items to a retailer who then sells the grocery products to consumers and the packaging and/or printed material from those products is disposed of in the residential waste stream, those products are obligated under the PPP stewardship program and must be included in your steward report.



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62.	If we supply products to a retailer who then sells our products to consumers, can these retailers charge us for the stewardship fees they pay for our products?	CSSA does not comment on commercial arrangements between business partners.
63.	Our clients use a paid shredding service for paper. Would we still be required to report invoices sent to clients even if the paper will never end up in a residential blue box?	If you issue paper invoices to commercial business partners and that paper would never be managed through the residential waste stream you may deduct that material from your steward report. You are required to report material that is distributed to consumers and will be disposed of through the residential waste stream.
64.	Do sales to hospitals count as a deduction since the waste is not being put into the residential waste stream?	Sales to institutional business partners such as hospitals should <u>not</u> be included in your steward report. Only include material that will be distributed to consumers and managed through the residential waste stream should be included in your steward report.
65.	Does the paper used for monthly invoices count as an obligated material for reporting?	If the invoices are issued to consumers and are generally taken home and would be managed through the residential waste stream then they should be included in your report. Do not include invoices issued to business partners.
66.	What happens to product sold into other provinces where we already submit fees to other stewardship organizations (oil bottles)?	The packaging and printed paper (PPP) stewardship programs of MMBC, MMSW, MMSM and Stewardship Ontario do not pertain to materials covered by other regulations. British Columbia, Saskatchewan, Manitoba and Ontario all have regulations for the management of used oil containers. If your packaging is already covered by another regulation do not include that material in your steward report. For a full list of excluded materials please see <a href="#">this</a> section of the National Guidebook.
<b>Obligated Stewards</b>		
67.	Please confirm that private label products sold by producer to retail stores should be excluded from producers' report and retail stores are responsible for their own private label packaging.	That is correct, manufacturers of private label products do not pay stewardship fees on products they manufacture for other brand owners. The obligated steward is the company whose brand name is on the product.
68.	Do we need to report private label packaging – for example, if we manufacture for a retailer and it is the retailer's artwork and branding on the product do we report on that product?	Please see answer above.
69.	If I buy my products from a company that has	If that company is the brand owner of the products that you distribute on their

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	facilities of their own in either Ontario or Quebec, are they supposed to report their own products?	behalf, and has residency in a province (or provinces) with stewardship obligations, they are the responsible steward and should report and pay stewardship fees on the products sold to consumers in that province(s).
<b>70.</b>	A vendor not registered and residing in Alberta, delivering their product to a distribution centre in an obligated province – are they the first importer?	The scenario presented requires additional assumptions in order to arrive at an answer to your question. Please contact Steward Services if the answer below does not address the scenario you had in mind: Assuming the distributor with residency in Ontario supplies retailers in Ontario; the distributor orders product directly from the vendor in Alberta where the Alberta vendor is the brand owner of the product in question but does not have residency in Ontario. The brand owner in Alberta delivers the product to the distributor in Ontario as directed by the distributor. In this case, the distributor is the first importer and becomes the steward of the product packaging. The fact that the brand owner in Alberta delivers the product to the distributor in Ontario does not make the brand owner the first importer or resident in Ontario.
<b>71.</b>	Are reports to other provinces still voluntary?	If you distribute products to consumers in a province where there are PPP stewardship regulations but you do not have residency, you may elect to be a voluntary steward for that material in that province. The deadline to sign up as a voluntary steward for 2015 has passed, but the deadline for signing up as a voluntary steward for 2016 is December 31, 2015.
<b>72.</b>	Is the brand holder responsible to report or is it the retailer?	If the brand owner has residency in the province where their products are distributed to consumers they are the obligated steward and must report and pay stewardship fees for the packaging and printed paper distributed to consumers in that province. If they do not have residency in the province with stewardship obligations, the retailer or first importer is considered the obligated party and is responsible for fulfilling the stewardship obligations for those products. A manufacturer that does not have residency in a province where there are stewardship obligation may sign up as a voluntary steward in that province and relieve their retail partner from having to report and pay stewardship fees on their behalf. For more on determining where the obligation lies please see <a href="#">this</a> section (Section 1.7) of the National Guidebook.
<b>73.</b>	I'm confused about voluntary stewardship. As a brand owner, shipping nationally, are we	If you are a brand owner and distribute products to consumers and you have a warehouse in Saskatchewan you are an obligated steward in Saskatchewan. If

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	required to report in the provinces where we do not have a physical building? For example, if we have a warehouse in Saskatchewan and ship to BC must we report in BC?	you distribute products to other provinces, such as BC, where there are stewardship obligations but you do not have residency there, you are not an obligated steward. However, you may elect to be a voluntary steward and report and pay fees on the products you distribute in those provinces. If you choose to be a voluntary steward you are relieving your retail partners or distributors from having to report and pay stewardship fees on your behalf. The deadline to sign up as a voluntary steward for 2015 has passed, but the deadline for signing up as a voluntary steward for 2016 is December 31, 2015.
74.	How do I find out which provinces I am obligated to report for?	CSSA's programs include packaging and printed paper (PPP) stewardship programs in British Columbia, Saskatchewan, Manitoba and Ontario. If you have residency ( <a href="#">Section 1.7 of the National Guidebook explains residency</a> ) in any or all of those provinces and you distribute products to consumers in those provinces then you are the obligated steward. If you have residency in only one or two provinces but distribute products to consumers in the other provinces you can elect to be a voluntary steward and report and pay on the materials distributed to consumers in those provinces as well. Please note however, the deadline to become a voluntary steward for 2015 has passed. The deadline to become a voluntary steward for 2016 is December 31, 2015. Please feel free to contact steward services at 1-888-980-9549 if you require assistance in determining your obligations.
75.	I thought we only had to report for BC and not the entire country	Please see answer above. If you have residency only in British Columbia you are the obligated steward in BC only. You can however elect to be a voluntary steward in other provinces where you distribute your products to consumers and relieve your retail partner from those obligations. Please note however, the deadline to become a voluntary steward for 2015 has passed. The deadline to become a voluntary steward for 2016 is December 31, 2015. Please feel free to contact steward services at 1-888-980-9549 if you require assistance in determining your stewardship obligations with the various programs.
76.	What denotes residency? Our offices are situated in Ontario however we supply products nationally and have sales representatives who live in different provinces across Canada. Does residency of sales people count as company residency in a	Although often quite straightforward, the determination of residency can be challenging at times due to a lack of information or a complete understanding of the organization's activities within a province. Regarding salespersons, the answer to your question depends on the activities of the salesperson. If the salesperson is marketing product only (i.e., is not placing orders on behalf of customers or directing inventory), the presence of the salesperson in the

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	province?	province does not by itself cause the company to be resident in that province. Please contact steward services so that we can collect all the necessary information to provide an accurate answer to your situation.
<b>77.</b>	Does consignment inventory constitute residency in a province? For example, an Ontario based company with consignment inventory stored in British Columbia retail stores transfers to a retailer upon sale to consumer.	No. The fact that an Ontario company maintains inventory (to which it holds title) in a BC warehouse, or that sits on a store shelf, does not by itself make the Ontario company a resident of BC under the Corporations Tax Act. Please feel free to contact Steward Services at 1-888-980-9549 if you require further assistance.
<b>78.</b>	We are a BC based steward but we sell our product nationally. What are our stewardship obligations?	If your company is based in British Columbia and distribute products to consumers, you are the obligated steward in BC. A manufacturer that does not have residency in a province where there are stewardship obligation may sign up as a voluntary steward in that province and relieve their retail partner or distributor from having to report and pay stewardship fees on their behalf. For more information on determining where the obligation lies please see <a href="#">section 1.7</a> of the National Guidebook. The deadline to sign up as a voluntary steward for 2015 has passed; the deadline to become a voluntary steward for 2016 is December 31, 2015.
<b>79.</b>	If our vendors register as voluntary stewards does it mean we are not responsible for the packaging of the vendor's products?	Yes, that is correct. As a voluntary steward they have elected to take responsibility for reporting and paying stewardship fees on their products relieving their retail partners of that obligation.
<b>80.</b>	If we deliver products on behalf of another company, who is responsible for reporting?	If the company for which you distribute products has residency in the province where there are stewardship obligations, that company is the obligated steward. If you distribute their products in a province where they do not have residency and they have not elected to be a voluntary steward, and you are resident in that province, you are considered the first importer and are the responsible steward for that material.
<b>81.</b>	Can you please explain the difference between voluntary steward and non-voluntary steward?	If you are a brand owner and distribute products to consumers and you have residency or a place of business in a province with stewardship obligations (Ontario, Manitoba, Saskatchewan and/or BC, you are an obligated steward in those provinces ie/ a non-voluntary steward. If you distribute products to consumers in provinces where you <u>do not have residency</u> , you may elect to be a voluntary steward and report and pay fees on the products you distribute in those provinces on a voluntary basis. If you choose to be a voluntary steward

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		you are relieving your retail partners or distributors from having to report and pay stewardship fees on your behalf. The deadline to sign up as a voluntary steward for 2015 has passed, but the deadline for signing up as a voluntary steward for 2016 is December 31, 2015. Please see <a href="#">section 1.7</a> of the National Guidebook for more information on how to determine where you have residency.
<b>82.</b>	Some vendors register as stewards in Ontario, but not in Manitoba, BC and SK. So, are we not liable in Ontario for the vendors' products but liable for the other three provinces?	Yes that is correct. You are the first importer in Manitoba, BC and Saskatchewan and therefore the responsible steward in those provinces. Presumably the vendor has registered with Stewardship Ontario because it is resident in Ontario and therefore is the obligated steward in Ontario.
<b>Small Business</b>		
<b>83.</b>	We are currently exempt from this program. How do we submit our payment annually? Can we pay by credit card?	Please contact steward services at 1-888-980-9549 so we can better help you and understand which program you are referring to.
<b>84.</b>	In order to determine eligibility for the small business exemption, is it our total sales for all products sold or total sales of obligated items only.	In determining your company's eligibility for a small business exemption or low volume flat fee, the sales threshold refers to your business's <u>total</u> sales in the province where there are stewardship obligations.
<b>85.</b>	Up to how many kilograms of annual packaging material qualifies for the small business exemption?	We assume you are referring to the MMSW program and the Saskatchewan Minister of Environment's announcement in December 2014 regarding the two year exemption from the MMSW program for small businesses. At that time, the Minister indicated his intent to exempt small businesses (including newspapers) that have a gross revenue of less than \$2 million or generate less than one tonne of packaging and paper, or operate as a single point of sale (not a franchise or a chain). The Minister also announced his intent to provide a two year temporary transition exemption for businesses whose annual revenue is between \$2 and \$5 million. These businesses would not be required to report their tonnage of household packaging and paper during this period, but would be required to register with MMSW and contribute a \$500.00 flat fee.
<b>86.</b>	We meet the two year exemption criteria from the Saskatchewan government. Do we still need to submit a 2015 report for MMSW?	If you believe you are exempt from the MMSW program based on the Minister's announcement in December 2014 exempting small businesses (including newspapers) with a gross revenue of less than \$2 million or generating less than one tonne of packaging and paper, or operating as a single point of sale (not a franchise or a chain), or, you qualify as per the Minister's announcement

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		providing a two year temporary transition exemption for businesses whose annual revenue is between \$2 and \$5 million, requiring those businesses to report their tonnage of household packaging and paper during this period, but required only to register with MMSW and contribute a \$500.00 flat fee, we ask that you not report your Saskatchewan material to MMSW this year.
<b>Quebec</b>		
<b>87.</b>	Are there any obligations for stewardship in Quebec	Yes, the Quebec government has a packaging and printed paper stewardship regulation. Eco-Entreprise Quebec (EEQ) is the organization that oversees businesses' obligations under this Regulation. Please contact EEQ to find out more about your businesses obligations in Quebec. <a href="http://www.ecoentreprises.qc.ca/">http://www.ecoentreprises.qc.ca/</a>
<b>88.</b>	Where do we enter our data for Quebec?	The Quebec stewardship program is not part of the CSSA umbrella of packaging and printed paper stewardship programs. You must report your Quebec data separately through Eco-Entreprise Quebec (EEQ). Please contact EEQ directly for more information on reporting for materials distributed to consumers in Quebec. <a href="http://www.ecoentreprises.qc.ca/home">http://www.ecoentreprises.qc.ca/home</a> .