



Guidebook for Stewards

January 2023



Helping businesses meet their packaging and paper product recycling obligations in Canada

Contact us for assistance



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This Guidebook does not constitute legal advice. In the event of a discrepancy, the applicable program's legal documents take precedence.

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Overview

2023 Updates to Part One of the Guidebook

Stewardship Ontario Reporting:

In 2022, Stewardship Ontario implemented a simplified approach to fee setting, eliminating the need for reporting detailed annual supply-to-market data. For details on simplified fee methodology please visit <https://stewardshipontario.ca/bluebox-transition/simplified-fee-setting/>.

Guidance provided in this Guidebook is applicable to Stewardship Ontario stewards who do not qualify for simplified fee setting, such as those stewards entering/leaving the Ontario market; historic late filers and newspapers subject to the CNA/OCNA Amendment to the Stewardship Ontario Blue Box Program Plan.

Please note that guidance provided in this Guidebook applies only to the current regulatory requirements under Stewardship Ontario and not the impending replacement blue box program under the Resource Recovery and Circular Economy Act (RRCEA) and the new Ontario Blue Box Regulation. Please visit RPRA's site for more information about producer obligations under the RRCEA and new Blue Box Regulation.

1.0 Introduction

Your organization may be a steward under applicable provincial regulations if, for example, you are a brand owner, first importer, franchisor, manufacturer, restaurant, retailer (including on-line retailers), government entity, college, university, church, distributor or wholesaler that supplies packaging or paper product to residential consumers, even where your supply of this material to residential consumers may be done through other

business entities. 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 has 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 paper product your organization supplies. This obligation includes reporting supplied materials, paying fees and retaining records.

1.1 What is product stewardship?

The terms “product stewardship” and “EPR” (Extended Producer Responsibility) are often used interchangeably. Both terms capture the concept of businesses assuming responsibility for their product, paper and/or packaging after it is discarded by consumers. Globally, 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. EPR effectively transfers financial responsibility for “end-of-life” management of these materials from municipal taxpayers (who typically pay for residential recycling services through their municipal taxes) to the resident brand owners and first importers that directly or indirectly supply the materials to consumers.

Currently, in Canada, the provinces of BC, SK, MB, ON, QC and NB have enabling legislation and regulations that provide for either full or partial funding of the recycling system by obligated businesses. This Guidebook covers steward obligations in BC, SK, MB and ON.

Provincial recycling regulations detail producer responsibilities and designate the materials on which businesses are obligated to report and pay fees. The obligations under EPR regulations apply to producers and all designated materials they supply to consumers in a province, regardless of whether the material is currently managed through the recycling stream (e.g., regardless of whether the material is disposed of in the garbage, compost bin or curb-side recycling box) All designated materials, regardless of whether they are “recyclable” must be reported.

1.2 Why is product stewardship important?

When companies assume end-of-life financial responsibility for the management of their packaging and paper products, they are more inclined to reduce the amount of material they use and to choose materials their consumers can easily recycle. 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 life cycle.

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 inception to supply, disposal, and, potentially, as part of a circular economy.

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 for the PPP stewardship programs supported by Circular Materials:

Regulatory Framework	British Columbia	Saskatchewan	Manitoba	Ontario
Legislation	Environmental Management Act	The Environmental Management & Protection Act	The Waste Reduction & Prevention Act	Waste Diversion Transition Act Resource Recovery and Circular Economy Act
Regulation	BC Recycling Regulation	The Household Packaging & Paper Stewardship Program Regulations	Packaging & Paper Product Stewardship Regulation	Blue Box Waste Regulation Stewardship Ontario Regulation
Stewardship Organization	Recycle BC	Multi-Material Stewardship Western http://www.mmsk.ca/	Multi-Material Stewardship Manitoba	Stewardship Ontario
Steward Obligation Share	100%	75%	80% ¹	50% ²
Year of Program Implementation	2014	2016	2010	2004

1.4 What are the provincial stewardship organizations?

While the regulatory framework for each program varies 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 PPP stewardship organizations currently supported by Circular Materials are:

- Recycle BC in BC;

¹ Please note that MMSM has been directed by the Manitoba Minister of Conservation and Climate to develop a Transition Plan to full producer responsibility which will require stewards to assume full operational and financial responsibility for the Manitoba residential recycling system from the current 80% obligation. Please read more [here](#).

² On November 30, 2016, the Ontario Government proclaimed the [Resource Recovery and Circular Economy Act, 2016 \(RRCEA\)](#) and the [Waste Diversion Transition Act, 2016 \(WDTA\)](#) which replaces the Waste Diversion Act (WDA). Under the RRCEA, stewards will assume full producer responsibility for designated materials distributed to consumers in Ontario. As directed by the Minister, Stewardship Ontario prepared a Wind-up Plan for the current Blue Box program which was approved by the Resource Productivity and Recovery Authority in December 2020. The new Blue Box Regulation, released on June 3, 2021, supports the transition of Ontario's Blue Box program to a full producer responsibility model between 2023 and 2025. <https://stewardshipontario.ca/bluebox-transition/simplified-fee-setting/> For information on how the transition to full producer responsibility in Ontario may impact your business please refer to the [RPRA website](#) here.

- Multi-Material Stewardship Western (MMSW) in SK;
- Multi-Material Stewardship Manitoba (MMSM) in MB; and
- Stewardship Ontario 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 where applicable.

Typically, in each province, the stewardship organizations prepare stewardship plans on behalf of their members/stewards 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.

These criteria may include any or all of the following:

- Definition of a steward
- Definition of designated materials
- Consultation conducted on the 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 SK, MB and ON
- 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 Circular Materials role?

Circular Materials is a shared service provider to the provincial stewardship organizations. One of its crucial roles is to support administrative harmonization amongst provincial PPP reporting obligations and to harness economies of scale for the efficient operation of the provincial programs for the benefit of local and national stewards.

1.6 Determining if your organization or company is a steward

The following section provides information that will help you determine if your organization is obligated as a steward. A steward is an organization or company that is a resident of the applicable province and is a brand owner or first importer that supplies designated PPP to consumers in a province where stewardship obligations have been regulated (unless the organization is exempted from these regulations). This includes franchisors who are obligated for all PPP generated by their franchisees in British Columbia, Saskatchewan, Manitoba and/or Ontario regardless of whether the head office is located inside or outside of Canada, or in a particular province within Canada.

If your organization is not resident in any of these four provinces and you want more information on becoming a "Voluntary Steward", please see [section 1.8](#) below.

A steward is a company or organization that can answer yes to all three of the following questions³:



*Does your organization or company⁴ have **residency** in a province where packaging and paper product stewardship obligations exist as outlined in [section 1.7](#)?*



*Does your organization or company **supply** any designated packaging and paper product as outlined in [section 1.9](#) into a province where you have residency and steward obligations exist?*



*Is your organization or company **responsible** for supplying the designated packaging and paper product as the brand owner, franchisor⁵ or first importer as outlined in [section 1.10](#) in the province where you have residency?*

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

Each province has specific guidelines for determining residency; however, for stewardship purposes, typically (although not fully determinative) an organization is considered resident in any province in which it is required to pay provincial income taxes.

Determining residency can be complex, and you may need to seek advice to confirm your standing in one or more of the provinces.

Some common examples are provided below to help guide you in determining your organization's residency status.

If you have questions with respect to the determination of residency, contact Customer Relations at 1-888-980-9549.

³ Unless you meet any of the exemption thresholds in British Columbia, Saskatchewan, Manitoba or Ontario. Please see [Section 1.11](#) for further information.

⁴ Including affiliates and franchisees.

⁵ Franchisors with headquarters located inside or outside of the respective province are obligated for the PPP generated by their resident franchise systems.

Circular Materials 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 be considered to be resident in the province for the purposes of the provincial PPP program:
 - 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 directly or indirectly supply PPP into that marketplace.
- If a franchisor has its headquarters located outside of the province (including outside of Canada) and has franchisees inside the province, the franchisor is deemed to have residency in that province and is therefore obligated.

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

Non-residency

Assuming that the organization does not satisfy one of the other residency criteria:

- 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 a salaried compensation from the company, other than commission).

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

Examples of Residency Scenarios	Resident Company
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 (e.g., execute sales contracts on behalf of the company and thus obligate the company).	The organization is obligated because it has residency in the province through 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 employees work at the company's office or at their home offices. If the employees were commission agents of the organization, without the ability to enter into contracts on behalf of the organization, that alone would not satisfy the residency requirement and it would be the first importer of the merchandise who would be the obligated party.
A company that is a brand owner is not located in and does not conduct business in the province where stewardship regulations apply either directly or through an affiliated company or a licensee of the brand. Instead, it sells its products to a distributor in the province. The distributor takes legal possession or control 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.
An out-of-province brand owner leases space in a third-party warehouse located in a province with stewardship obligations. The brand owner has no affiliates or parent organizations in the province but hires the third party to fulfill the distribution of its product.	The brand owner would have residency in the province where it leases the warehouse and would therefore be an obligated steward in the province.
Apparel X Ltd. is a clothing company located in the United States for Brand X Apparel. Apparel Y Ltd is an Ontario clothing retailer and Ontario resident brand owner for Brand X Apparel. Apparel X Ltd. is the parent company for Apparel Y Ltd. Brand X merchandise is supplied to Ontario consumers through two channels: 1. Ontario consumers shop in Apparel Y's Ontario stores for Brand X; and	As the Ontario resident brand owner for Brand X, Apparel Y Ltd. is responsible for all Brand X PPP supplied to Ontario consumers, including: • all PPP from Brand X sold in its Ontario stores; and • all e-commerce sales shipped to Ontario customers by Apparel X Ltd. from the United States or elsewhere.

Examples of Residency Scenarios	Resident Company
2. Ontario consumers purchase Brand X through Apparel X's US-based website. These e-commerce orders are shipped from the Apparel X Ltd in the US to the Ontario consumer's residence. Who is responsible to report the e-commerce sales in Ontario for Brand X supplied by Apparel X Ltd. in the US?	
A Canadian wholesaler located in BC ships to various Manitoba retailers. The wholesaler has a resident parent company located in Manitoba. Once the merchandise is shipped it is distributed to consumers through the resident Manitoba retailers.	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 supply packaging and printed paper into that marketplace. In this scenario, the Manitoba parent company of the BC based wholesaler would be obligated for the PPP supplied to Manitoba retailers by the BC wholesaler.
Company Y is resident in both BC and Ontario and is the parent company to Company X which is located in the United States. Both company Y and company X supply PPP into Ontario and BC.	Because Company Y is the parent of company X they are affiliated companies and must file a single report. Because company Y is resident in BC and Ontario both companies are deemed to have residency in those provinces and must report all PPP supplied by both company Y and company X to consumers in those provinces—even if Company X sales are exclusively online sales shipped from the United States. Similarly, if company Y is a licensee of company X's brand, it qualifies as the obligated brand owner in the provinces for all material supplied in the province (including that which is shipped from outside the province into the province), regardless of whether there is a parent-subsidiary relationship between company Y and company X.

1.8 What is a voluntary steward?

A voluntary steward is a non-resident brand owner who supplies PPP into a regulated jurisdiction (BC, SK, MB, ON) and who has elected to assume responsibility for reporting and payment of

stewardship fees for their designated PPP materials. An organization can become a voluntary steward if it is:

- Not resident in a provincial jurisdiction for which it is applying for voluntary steward status

- Resident in Canada
- A supplier of the equivalent or more than the de minimis tonnage threshold for each program (i.e. 15 tonnes in Ontario, one tonne in British Columbia, Saskatchewan, and Manitoba)
- Willing to execute a Voluntary Steward Agreement
- Willing to sign a Membership Agreement in the applicable provinces
- 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)
- Able to satisfy all of the above and complete and return Membership Agreement(s) 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 Circular Materials website.

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

For all programs, you will need to sign a Voluntary Steward Agreement (VSA) and for Recycle BC and MMSW you will also need to sign a Membership Agreement.

Stewards that wish to register as voluntary stewards and start reporting are asked to submit a completed Voluntary Steward Agreement for each respective program by December 1st of the current year in order to be eligible to report in the subsequent reporting cycle. For example, new voluntary stewards who want to report in the 2023 reporting cycle are asked to submit their VSA to Circular Materials by Dec 1st, 2022.

Stewards seeking to terminate their Voluntary Steward Agreement are required to provide 12 months' written notice and must notify Circular Materials by December 1st of the calendar year.

[Recycle BC Voluntary Steward Agreement](#)

[Multi-Material Stewardship Western Voluntary Steward Agreement](#)

[MMSM Voluntary Steward Agreement](#)

[Stewardship Ontario Voluntary Steward Agreement](#)

1.9 What is packaging and paper product?

The governments of British Columbia, Saskatchewan, Manitoba and Ontario have all passed legislation which includes definitions of packaging and paper product. Further to these Acts and Regulations, program plans were presented for approval to provincial Ministries of Environments (MOEs). These program plans provide definitions of packaging and paper product that Recycle BC, 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 PPP definitions for Recycle BC, MMSW, MMSM and Stewardship Ontario which appear in their respective Rules, stewardship plans or in the Regulations. Please note below that with the explanatory note to the BC Recycling Regulation, the definition of designated materials in BC has been expanded to include Single Use Products and Packaging Like Products (SUP/PLP). Producers must begin including this material in their 2022 steward reports based on their 2021 supply data. A list of SUP/PLP includes but is not limited to those found in [section 1.9.1](#) below.

Recognizing that there are slight differences in the definitions between provincial PPP programs, for the purposes of harmonization across programs, [section 1.9.1](#) and below provide the definitions of designated materials which are used across all provinces.

	Packaging Definition for purposes of producer obligation and reporting under the PPP stewardship programs includes:	Paper Product Definition for purposes of producer obligation and reporting under the PPP stewardship programs includes:
Recycle BC	Primary packaging, i.e., packaging that contains the product at the point of sale to the residential consumer; Grouped packaging or secondary packaging that goes to the household; Transportation, distribution or tertiary packaging that goes to the household; 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; 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. Single use products and packaging like products are designated materials. Packaging like products (PLP) are typically purchased as products and are often indistinguishable from packaging. Single use products (SUP) may not always be thought of as packaging but, similar to PLP, serve a single or short-term purpose (e.g., plastic straws, stir sticks, utensils, plates, bowls and cups, foil or plastic wrap, foil containers purchased as a product, recycling bags, bubble wrap, plastic plant pots and saucers). Please refer to the Ministry of Environment and Climate Change Explanatory note on the definition of Single Use Products and Packaging Like Products here. This definition has been condensed. For full definition of included packaging materials please refer to the Recycle BC Program Plan.	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. Single use products and packaging like products are designated materials. Packaging-like paper products are typically purchased as products and are often indistinguishable from packaging. Single use products may not always be thought of as packaging but, similar to PLP, serve a single or short-term purpose. Examples of designated paper products in BC include: corrugated cardboard moving boxes, banking boxes, purchased gift or loot bags, gift boxes, streamers, banners, paper party décor, paper lunch bags, wax and parchment paper. Please refer to the Ministry of Environment and Climate Change Explanatory note on the definition of Single Use Products and Packaging Like Products here. Paper does not include paper products that by virtue of their anticipated use could become unsafe or unsanitary to recycle or any type of bound books such as textbooks, reference books or literary books. This definition has been condensed. For full definition of designated paper materials please refer to the BC Recycling Regulation.

	Packaging Definition for purposes of producer obligation and reporting under the PPP stewardship programs includes:	Paper Product Definition for purposes of producer obligation and reporting under the PPP stewardship programs includes:
MMSW	Primary packaging, i.e., packaging that contains the product at the point of sale to the residential consumer; Grouped packaging or secondary packaging that goes to the household; Transportation, distribution or tertiary packaging that goes to the household; 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; 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. This definition has been condensed. For the full definition of included packaging materials please refer to the MMSW Program Plan.	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. 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. 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. This definition has been condensed. For the full definition of included paper please see the MMSW Program Plan.
MMSM	Designated materials for the MMSM program include: “Packaging”, which means materials that are used for the containment, protection, handling, delivery or presentation of goods supplied to consumers, and includes, but is not limited to, service packaging and all packaging components and ancillary elements integrated into the Packaging. “Service packaging” means packaging which may or may not bear a brand that is supplied at the point of sale by the retail, food- service or other service providers to facilitate the delivery of goods, and includes all bags,	Designated printed paper for the MMSM program includes: • newspapers, including those paid through subscription, provided through free distribution and those purchased through retail channels; • daily, weekly, monthly and quarterly glossy magazines including those paid through subscription, provided through free distribution and those purchased through retail channels; • directories, including those paid through subscription, provided through free distribution and those purchased through retail channels;

	Packaging Definition for purposes of producer obligation and reporting under the PPP stewardship programs includes:	Paper Product Definition for purposes of producer obligation and reporting under the PPP stewardship programs includes:
	boxes, and other items for the containment of goods at point of sale. “Supplied”, means sold, leased, donated, disposed of, used, transferred the possession of or title of, or otherwise made available to a consumer in Manitoba or distributed for use by a consumer in Manitoba. “Consumer”, means an individual (other than a Person in the Industrial, Commercial, or Institutional (IC&I) sector) to whom Designated Blue Box Waste is Supplied. For more information on designated packaging for the MMSM program, please refer to the MMSM Rules or the MMSM Program Plan.	• lottery tickets and lottery information; • warranty information, assembly instructions, product use instructions and health information, product registration cards and promotional information that is found inside purchased products; • envelopes, statements and information inserts from banks, credit companies, utilities, service providers, etc.; • information, forms and promotional materials distributed by municipal, regional, provincial and federal governments; • promotional calendars, posters that are distributed to consumers free of charge; • unsolicited promotional information, coupons, handbills and flyers; and • transportation and transit schedules. Printed paper does not include bound reference books, bound literary books, or bound textbooks. Please see the MMSM Rules or Program Plan for more information on designated printed paper.
Stewardship Ontario – Blue Box Transition Plan - program winds up by 2026.	“Packaging”, refers to materials that are used for the containment, protection, handling, delivery or presentation of goods supplied to consumers, and includes, but is not limited to, service packaging and all packaging components and ancillary elements integrated into the Packaging. “Service Packaging”, refers to packaging which may or may not bear a brand that is supplied at the point of sale by the retail, food-service or other service providers to facilitate the delivery of goods, and includes	“Printed Paper” means any material that is not Packaging, but is printed with text or graphics as a medium for communicating information, Supplied to Consumers, and includes, but is not limited to: • newspapers, including those paid through subscription, provided through free distribution and those purchased through retail channels; • daily, weekly, monthly and quarterly glossy magazines, comic books, puzzle books including those paid through

	Packaging Definition for purposes of producer obligation and reporting under the PPP stewardship programs includes:	Paper Product Definition for purposes of producer obligation and reporting under the PPP stewardship programs includes:
	all bags, boxes, and other items for the containment of goods at point of sale. “Supplied”, means sold, leased, donated, disposed of, used, transferred the possession of or title of, or otherwise made available to a consumer in Ontario or distributed for use by a consumer in Ontario. Supply and supplies have similar meanings. “Consumer”, means an individual (other than a person in the Industrial, Commercial, or Institutional (IC&I) sector) to whom Designated Blue Box Waste is supplied. Please refer to the Stewardship Ontario Program Plan or the Rules for more information on designated materials for the Stewardship Ontario program.	subscription, provided through free distribution and those purchased through retail channels; • directories, including those paid through subscription, provided through free distribution and those purchased through retail channels; • lottery tickets and lottery information; • warranty information, assembly instructions, product use instructions and health information, product registration cards and promotional information that is found inside purchased products; • envelopes, statements and information inserts from banks, credit companies, utilities, service providers, etc.; • information, forms and promotional materials distributed by municipal, regional, provincial and federal governments; • promotional calendars, posters that are distributed to consumers free of charge; • unsolicited promotional information, coupons, handbills and flyers; and • transportation and transit schedules. Printed Paper does not include bound reference books, bound literary books, or bound textbooks. Please refer to the Stewardship Ontario Program Plan or the Rules for more information on designated materials for the Stewardship Ontario program.

1.9.1 What is packaging?

Since there are slight differences in the definitions of packaging across the programs, in order to harmonize across provinces, designated packaging will hereafter be defined as:

Packaging means materials that are used for the containment, protection, handling, delivery or presentation of goods which are supplied to residential consumers (as opposed to industrial, commercial, or institutional consumers). Packaging includes, but is not limited to, service packaging and all packaging components and ancillary elements integrated into the packaging. In British Columbia, SUP/PLP includes, but is not limited to the items listed in the table

below and as further outlined in the BC Ministry's explanatory note here.

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; and
- 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.

Please note, stewards are required to report all packaging that meets this definition regardless of whether it is managed in the residential waste, organics or recycling stream.

Examples of Packaging			
✓	Cardboard boxes	✓	Condiment 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 or wrap used as secondary packaging around a multi-pack of product supplied to consumers
✓	Pickle jars	✓	Styrofoam packing peanuts or bubble wrap and packaging such as boxes and bags used for e-commerce delivery to residential customers

Examples of Single Use Products and Packaging Like Products to be reported to Recycle BC

✓	Food storage, lunch bags or wraps (paper and plastic)	✓	Recycling bags (for collecting recyclables)
✓	Aluminum foil, aluminum foil pie plates, thin gauge tins and trays	✓	LDPE/HDPE film (e.g., drop-sheets for painting, furniture or equipment)
✓	Non-durable plastic, paper food containers such as hard plastic lunch containers.	✓	Corrugated cardboard moving boxes, bank boxes, cardboard boxes, Bubble wrap
✓	Purchased gift or loot bags, boxes, purchased carry out bags	✓	Plastic plant pots and saucers
✓	Purchased straws, stir sticks, and plastic utensils	✓	Wax and parchment paper
✓	Disposable (paper, plastic) cups, bowls, trays, cartons and plates etc.	✓	Paper party décor including streamers, banners, pinwheels, party hats and pinatas

All PPP stewardship programs also cover service packaging which includes but is not limited to those outlined in the following table: (For Recycle BC

stewards, please see [section 1.10.4](#) for an update in the definition of responsible steward for service packaging).

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
✓	Non-branded packaging purchased from a wholesaler distributed to consumers as service packaging containing your product such as paper bags or boxes for bakery items.*		Tissue paper added at the point-of-sale to protect fragile items or clothing

*Recycle BC stewards please note that with the designation of SUP/PLP, Recycle BC has redefined the responsible producer for service packaging. Please see 1.10.4.

1.9.2 Materials that should not be included in your report

Stewards may supply material that should not be included in their steward report. Please refer to [section 2.3.1](#) and [2.3.2](#) of the Guidebook for a full explanation of which materials should not be reported.

1.9.2.1 Clarification of materials covered under 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 other regulated programs and some information on the containers which are covered by separate regulation and should not be included in your PPP report.

Packaging for product categories covered by separate regulation				
Container	BC	SK	MB	ON
Non-Alcoholic Beverage Containers	Do not report ready-to-serve drinks that are on deposit. This includes 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) and flavoured milk (where milk appears as one of the first three ingredients in the ingredient list). See Encorp Pacific link below for more detail on beverages included in the BC beverage deposit program). BC Recycling Regulation 449/2004 – Schedule 1 Beverage Container Product Category	Do not report ready-to-serve non-alcoholic beverage containers that are on deposit. See SARCAN link below for more detail on beverages included in the SK beverage deposit program. • Please Note: Most ready-to- drink beverages (exceptions below) are on deposit in SK including All ready-drink beverages • Non-dairy milk replacement beverages such as almond milk, soy milk and coconut milk • Milk, flavoured milk, buttermilk, cream,	CBCRA members must report all non-alcoholic beverage containers in the CBCRA portion of the WeRecycle Portal. Non-CBCRA members report non-alcoholic beverage containers to MMSM. For questions on how to report non-alcoholic beverage containers in the CBCRA portion of the WeRecycle Portal, please contact CBCRA at 1-855-644-7400 or by email at customerservice@cb-cra-acrcb.org.	Report all non-alcoholic beverage containers.

	Coordinating Organization: Encorp Pacific The following beverages are NOT on deposit and should be Included in your report: • Infant formulas • Meal replacements • Dietary supplements • Condensed or evaporated milk, whipping cream, coffee cream or other coffee additives, buttermilk, drinkable yogurt, modified milk-derived products such as kefir.	fluid coffee cream, lactose-free milk, drinkable yogurts Do not report these beverage containers to MMSW. Environmental Management and Protection Act – Division 1 Beverage Container Program Coordinating Organization(s): SARCAN The following beverages are NOT on deposit and should be included in your steward report: • Infant formula • Ready-to-drink nutritional supplements and meal replacement beverages • Any ready-to-drink, non-alcoholic beverages in multi-laminated foil pouches		
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Reporting Tips for Non-Alcoholic Beverage Containers

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, closures and labels are part of the deposit programs. Manitoba stewards who report beverage containers to CBCRA should also report their secondary packaging to the CBCRA program. Any caps, rings and labels from beverage containers not on deposit

should be reported under the appropriate non-beverage categories when not using the Component Threshold Rule.

The deposit programs in BC and SK do not cover containers from beverage concentrates that require the consumer to mix with water prior to consumption. These containers should be reported to the applicable PPP program in each province.

Container	BC	SK	MB	ON
Beverage Alcohol Containers	Do not report beverage alcohol containers. BC Recycling Regulation 449/2004 – Schedule 1 Beverage Container Product Category Coordinating Organization(s): Encorp Pacific Brewers Distributor Ltd (BDL)	Do not report beverage alcohol containers. Environmental Management and Protection Act – Division 1 Beverage Container Program Coordinating Organization(s): SARCAN	Report beverage alcohol containers with the exception of beer containers which are on deposit.	Do not report beverage alcohol containers. Ontario Regulation 391/21 Coordinating Organization(s): ODRP The Beer Store

The following is an outline of how to report the secondary packaging associated with **beer and cider containers** since this material is treated differently in different provinces.

	BC	SK	MB	ON
BDL Members	Secondary packaging for beer and cider containers is not designated under the Recycle BC program. BDL members should not report this material.	Secondary Packaging for beer and cider containers is designated for all stewards of beer and cider containers.	Secondary packaging associated with beer and cider containers for which a refundable deposit is payable when the goods are supplied at retail should not be reported to MMSM.	Secondary packaging for beer and cider containers is not designated under the PPP program and BDL members should not report this material.
Non-BDL Members	Secondary packaging for beer and cider containers is designated and must be reported to Recycle BC for non-BDL members.			Secondary packaging for beer and cider containers is designated and must be reported to Stewardship Ontario for non-BDL members.

Reporting Tips:	Report the secondary packaging for wine and spirits such as film plastic wrap, corrugated cardboard or boxboard associated with these containers to the applicable PPP program if the secondary packaging is not part of the deposit program. Service packaging supplied to consumers at the point of sale for all beverage alcohol containers must also be reported. For beverage alcohol containers that are not on deposit, report caps, rings and labels from beverage containers under the appropriate non-beverage material categories when not using the Component Threshold Rule.
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Container	BC	SK	MB	ON
Paint and Coatings Containers	Do not report containers from paint and coatings defined as: a) latex, oil and solvent-based architectural coatings, including paints and stains for commercial and household use, whether tinted or untinted, including empty containers; and b) paints and stains, whether coloured or clear, sold in aerosol containers, including empty aerosol containers, but not including unpressurized coatings formulated for industrial, automotive or marine anti-fouling applications. BC Recycling Regulation 449/2004 – Schedule 2 – Residual Product	Do not report containers from paint and coatings defined as: a) any latex, oil or solvent-based coating; b) any stain, varnish, lacquer or other wood or masonry treatment product; and c) any type of paint sold in a pressurized aerosol container; but does not include: • 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	Do not report containers from paint and coatings defined as: 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; b) Paints and stains sold in pressurized aerosol containers. Waste Prevention and Protection Act, Household Hazardous Material and Prescribed Material	Products or packaging designated as Hazardous and Special Products (HSP) do not need to be reported by Stewardship Ontario Blue Box stewards. Further information is available from the RPRA website FAQs.

	Categories – Paint Product Category	in which the paint was purchased. The Waste Paint Management Regulations	Stewardship Regulation Coordinating Organization(s): Product Care	
Reporting Tips:	- 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: - 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			

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	Products or packaging designated as Hazardous and Special Products (HSP) do not need to be reported by Stewardship Ontario Blue Box stewards. Further information is available from the RPRA website FAQs .
Reporting Tips	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 programs			

Container	BC	SK	MB	ON
Lubricating Oil Containers	Do not report containers from lubricating oil defined as: - petroleum-derived or synthetic - crankcase, engine and gear oils; and	Do not report containers from lubricating oil defined as: “oil” means any petroleum or synthetic oil that is	Do not report containers from lubricating oil defined as: “oil” means any petroleum or synthetic	Do not report containers from lubricating oil defined as: “lubricating oil” which means petroleum- derived

	- hydraulic, transmission and heat transfer fluids; and - fluids used for lubricating purposes in machinery or equipment. 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. BC Recycling Regulation 449/2004 – Schedule 2 – Residual Product Categories – Lubricating Oil Product Category Coordinating Organization(s): BCUOMA	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. Used Petroleum and Antifreeze Products Collection Regulations Coordinating Organization(s): SARRC	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. Used Oil, Oil Filters and Containers Stewardship Regulation 86/97 Coordinating Organization(s): MARRC	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. The Hazardous and Special Products (HSP) Regulation under the Resource Recovery and Circular Economy Act, 2016 (RRCEA) Please refer to RPRA website for more details.
Reporting Tips	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	Do not report antifreeze product category which consists of automotive antifreeze and includes empty containers for this antifreeze. BC Recycling Regulation 449/2004 – Schedule 2 – Residual Product Categories –	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.	Do not report containers from engine antifreeze defined as automotive antifreeze. Waste Prevention and Protection Act, Household Hazardous Material and Prescribed Material Stewardship Regulation	The Hazardous and Special Products (HSP) Regulation under the Resource Recovery and Circular Economy Act, 2016 (RRCEA) Please refer to RPRA website for more details.

	Antifreeze Product Category Coordinating Organization(s): BCUOMA	Used Petroleum and Antifreeze Products Collection Regulations Coordinating Organization(s): SARRC	Coordinating Organization(s): MARRC	
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Container	BC	SK	MB	ON
Diesel Exhaust Fluid Containers	Report all containers from diesel exhaust fluid products.	Do not report containers from Diesel Exhaust Fluid defined as: 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. Used Petroleum and Antifreeze Products Collection Regulations Coordinating Organization(s): SARRC	Report all containers from diesel exhaust fluid products.	Report all containers from diesel exhaust fluid products.
Reporting Tips	- Report diesel exhaust fluid container packaging to Recycle BC, MMSM and Stewardship Ontario. - Do not report diesel exhaust fluid container packaging to MMSW			

Container	BC	SK	MB	ON
Pesticide Containers	Do not report containers from pest control products registered under the Pest Control Products Act (Canada) that: a) are required to show on the label the domestic product class designation, and b) display on the label the symbol shown in Schedule III of the Pest Control Products Regulation (Canada) for	Do not report containers from control products as defined and registered under the Pest Control Products Act (Canada) that: a) are required to show on the label the domestic product class designation, and	Do not report containers from control products, as defined in the Pest Control Products Act (Canada), registered under that Act that: a) are required to be labelled with the product class designation “Domestic”; and b) display on the label the symbol	Products or packaging designated as Hazardous and Special Products (HSP) do not need to be reported by Stewardship Ontario Blue Box stewards. Further information is available from the RPRA website FAQs .

Container	BC	SK	MB	ON
	the signal word “Poison”. The definition of products covered under Schedule 2 changed with the 2020 Amendment to the BC Recycling Regulation. Some products previously reported to Recycle BC are now covered under Schedule 2. Please visit Reporting Guidance for more information. BC Recycling Regulation 449/2004 – Schedule 2 – Residual Product Categories – Pesticides	b) display on the label the symbol shown in Schedule III of the Pest Control Products Regulation (Canada) for the signal word “Poison”. The Household Hazardous Waste Products Stewardship Regulations – Pesticide Category	shown in Schedule III of the Pest Control Products Regulation (Canada) for the signal word “Poison” Waste Prevention and Protection Act, Household Hazardous Material and Prescribed Material Stewardship Regulation Coordinating Organization(s): Product Care	
Reporting Tips	- Report all containers from pest control products that do not meet the definition of a “Pesticide” in the corresponding provincial regulations, to Recycle BC, MMSW and MMSM respectively - Report containers from all pest control products supplied to residential consumers in Ontario in your Blue Box Steward Report to Stewardship Ontario.			

Container	BC	SK	MB	ON
Solvent and Flammable Liquid Containers	Do not report containers from products that meet the definition of the “Solvent and flammable liquids” product category in Schedule of the BC Recycling Regulation. The definition of products covered under Schedule 2 changed with the 2020 Amendment to the BC Recycling Regulation. Some products previously reported to	Do not report containers from products that meet the definition of “flammable materials” in the Household Hazardous Waste Products Stewardship Regulations –	Do not report containers from products that meet the definition of “flammable materials” in the Waste Prevention and Protection Act, Household Hazardous Material and	Products or packaging designated as Hazardous and Special Products (HSP) do not need to be reported by Stewardship Ontario Blue Box stewards. Further information is available from the

	Recycle BC are now covered under Schedule 2. Please visit Reporting Guidance for more information. Please note, the following containers are not part of Schedule 2 and should be reported to Recycle BC: Hairspray cans, deodorant spray cans and mousse spray cans, non-flammable food aerosol spray cans such as cheese and whipped cream. BC Recycling Regulation 449/2004 – Schedule 2 – Residual Product Categories – Pesticides	Waste Household Hazardous Materials (a) flammable materials.	Prescribed Material Stewardship Regulation. Coordinating Organization(s): Product Care	RPRA website FAQs.
Reporting Tips	Report all containers from products that do not meet the definition of solvents and flammable liquids in the corresponding provincial regulations, to Recycle BC, MMSW and MMSM respectively. In BC, explicit examples of containers that are exempt from the solvent and flammable liquids category that should be reported to Recycle BC are cosmetic and beauty products as well as drugs, medicines and other health products that would otherwise be classified as flammables. Report all containers from solvent and flammable liquid products supplied to residential consumers in Ontario in your Blue Box Steward Report to Stewardship Ontario.			

Container	BC	SK	MB	ON
Pharmaceutical Containers	Report containers used to contain products that meet the definition of the pharmaceutical product category in Schedule 2 of the BC Recycling Regulation 449/2004 – Schedule 2 – Residual Product Categories – Pharmaceutical Coordinating Organization(s): Health Products Stewardship Association	Report all containers from pharmaceutical products supplied to residential consumers to MMSW.	Do not report containers used to contain products that meet the definition of the “Pharmaceutical Products” and “Natural Health Products” categories in the Waste Prevention and Protection Act, Household Hazardous Material and Prescribed Material Stewardship Regulation Coordinating Organization(s): Health Products Stewardship Association	Report containers used to contain pharmaceutical products supplied to residential consumers that meet the definition of “pharmaceuticals” in: O. Reg. 298/12: Collection of Pharmaceuticals and Sharps – Responsibilities of Producers Coordinating Organization(s): Health Products Stewardship Association
Reporting Tips	- In BC, Saskatchewan, and Ontario report all containers from pharmaceutical products supplied to residential consumers to Recycle BC and MMSW and Stewardship Ontario, respectively. - In Manitoba, do not report any pharmaceutical containers supplied to residential consumers that meet the definition of Pharmaceuticals in the respective provincial regulation. Report any containers from pharmaceutical products that are exempt from the pharmaceutical definition, such as contact lens disinfectants, anti-dandruff products and shampoos, cosmetics, antiperspirants, antiseptic or medicated skin-care products, sunburn protectants, mouthwashes, fluoridated toothpastes.			

1.9.3 What is paper product?

All provinces include the paper product category (this category is called ‘paper’ in the Saskatchewan MMSW Program and ‘printed paper’ in the Ontario Blue Box Program) as part of the designated materials in their PPP 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, ‘paper product’ means 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. Excluded from this definition is paper that by virtue of its anticipated use could become unsafe or unsanitary to recycle as well as bound literary and reference books.

- 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. Excluded from this definition are 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 outlined in 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 paper product 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 may be unsafe or unsanitary to recycle such as paper towel or toilet paper (the paper towel and toilet paper roll is however a designated material and must be reported).

The following table illustrates what is included in the paper product 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	✓	✓	✓	✓
Notebooks and daily planners	✓	✓	✗	✗
Other printed paper	✓	✓	✓	✓

*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?

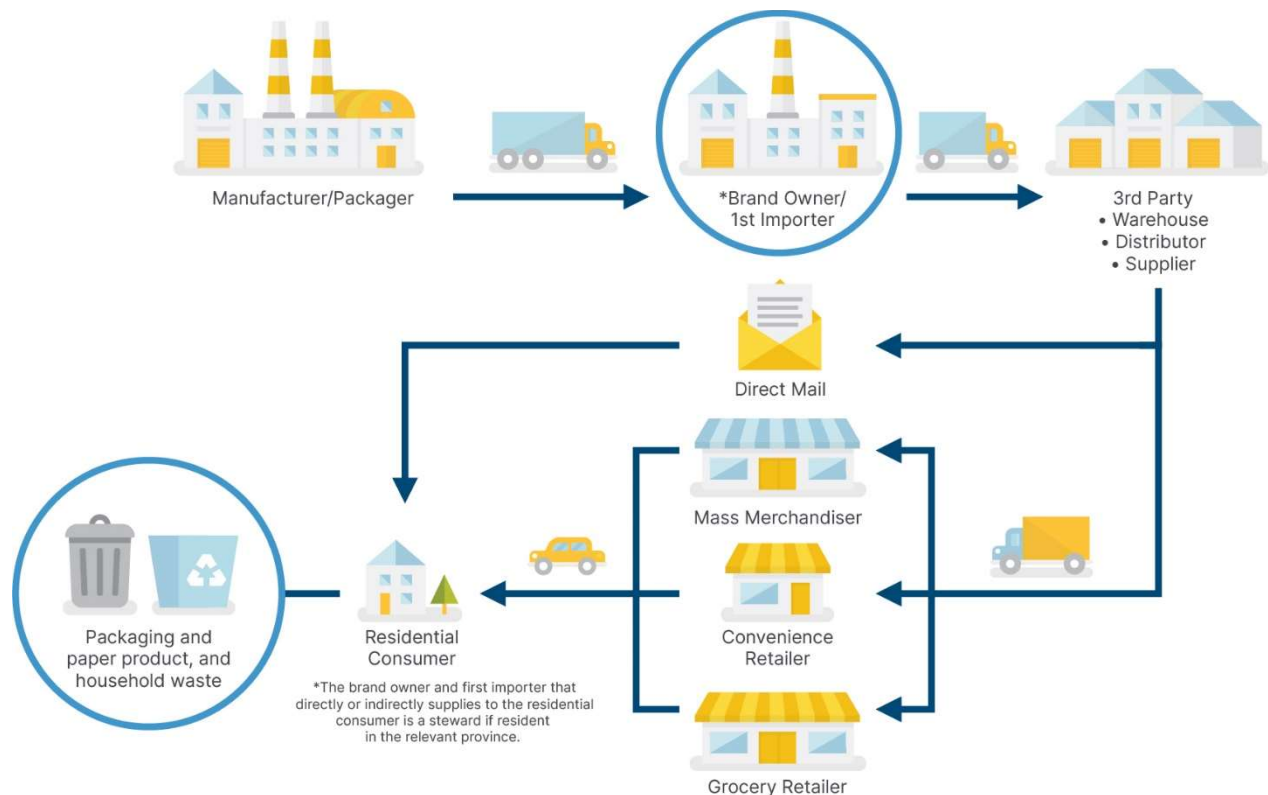
Supplied to the residential consumer means that the paper product, or the product associated with the packaging material, was directly or indirectly (through a retail chain or distributor) sold, leased, donated or otherwise made available or distributed for use (for free or otherwise) to a residential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

Packaging and paper product 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, e-commerce, 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?

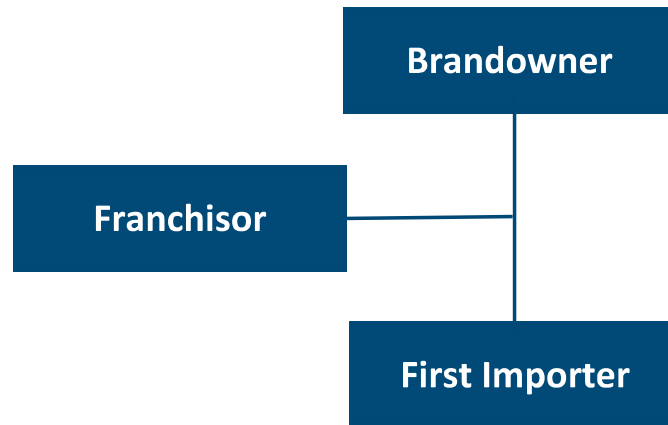
To determine if your business or organization is responsible for packaging and/or paper product (PPP) supplied to residential consumers in British Columbia, Saskatchewan, Manitoba, or Ontario, you will need to determine if it is the responsible brand owner, franchisor, or first importer of PPP in the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

The brand owner, if resident in the province, is responsible for the 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 is the responsible party.

A franchisor is an organization that is the registrant or licensee of a trademark or owns or is a licensee of intellectual property rights of a trademark. A franchisor is responsible to report and pay fees for all material supplied by its franchise systems 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 is the “brand owner”. If a brand owner is resident in the province, then it is the steward of the PPP associated with its brands supplied to residential consumers in the province (whether or not the products are supplied by a licensee of the brand owner or a distributor or retailer 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 obligated as stewards.

If a brand owner is not resident but the licensee of the brand is resident in the province, the licensee of the brand is the brand owner of the PPP associated with the brand. If there is 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 brand in that province.

1.10.2 Franchisors Obligated for Franchise System

A franchisor is the steward for PPP supplied by its franchisees. This applies to franchisors with headquarters located inside or outside of the respective province and applies to franchise locations corporately owned or independently

owned by franchisees. Franchisors are responsible for reporting and paying fees for the PPP supplied by their franchise systems to consumers in BC, SK, MB and/or ON.

1.10.3 What is a first importer?

A first importer is a company that is the first to take possession or control of products entering a province from outside of the province. The first importer of a brand becomes the obligated steward of PPP associated with imported goods if the brand owner is not resident in the province and there is no voluntary steward for the brand (as outlined in [Section 1.8](#)) in the province.

1.10.4 Who is the responsible steward for service packaging?

Amendments to the BC Recycling Regulation announced in September 2020 designated Single-Use-Products and Packaging-Like Products. Single use products can become service packaging as cups, plates, bowls, bags are used to package take-out items. As a result, there is a change in the obligated party required to report and pay fees for Service Packaging in BC. The obligated party for service packaging shifts from the “filler” who previously reported such packaging supplied to consumers at point of sale, to either the brand owner, first importer or franchisor of the packaging that is ultimately supplied to consumers in British Columbia. If the service packaging carries a brand, it will remain the obligation of the brand owner.

Please refer to this Explanatory Note on the Recycle BC website for more information.

In the MMSW, MMSM and Stewardship Ontario programs, service packaging, which may or may not bear a brand and is supplied at the point of sale by retail, food service or other service providers to

facilitate the delivery of goods, is the responsibility of the 'filler' or the party supplying the service packaging to the consumer.

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 owns 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 packaging displays both of their brands. Company A is more involved with the packaging 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 where the packaging bears no identifiable brand.	Company A as the first importer.
Resident brand owner has Licensing Agreement with non-resident brand owner Company A is not resident in Ontario and owns the intellectual property rights to the brand; Company B is resident in Ontario and is licensee of Company A 's brand(s).	Company B as the resident brand owner in ON.
Resident brand owner has Licensing Agreement with resident brand owner Company A is resident in Saskatchewan and holds the intellectual property rights to the brand; Company B also is resident in Saskatchewan and is licensee of Company A 's brand.	Company A as the SK resident brand owner for all branded PPP it and its licensees supply in SK.
First importer Company A imports products into Manitoba and is the first to take control of the imported products. The brand owner is not a resident of Manitoba.	Company A as the resident first importer.

Examples	Responsible Party
Affiliated companies Company A owns Company B and Company C. Companies B and C are affiliated with each other and owned by Company A. Company A is resident in Ontario and supplies PPP to retailers who in turn supply these materials to consumers in British Columbia, Saskatchewan and Ontario. Subsidiary B is resident in British Columbia. Subsidiary C is resident in Saskatchewan	As affiliated companies, Company A, B, and C must file a single report for all PPP supplied to residential consumers in BC, SK and Ontario. The Recycle BC report will include Company B sales. The MMSW report will capture Company C sales, and the Stewardship Ontario report will capture Company A, B and C sales as affiliated companies gain residency via their parent organization.
Affiliated companies outside of Canada Company X, resident in the USA, is the parent to Company Y resident in Manitoba and Company Z resident in Ontario. Both Company Y and Z supply PPP into Manitoba and Ontario.	Company Y and Z are considered affiliates as they are owned by the same entity. Therefore, both Y and Z must report under a single account. If Company X, resident in USA, starts to supply the same brand as company Y or Z directly to residential consumers in provinces where stewardship obligations exist (ON, MB), the brand will need to be reported in the provinces where Company Y and Z have residency respectively.
Franchisor and franchisees Company A is a franchisor and is not resident in British Columbia and has franchisees located in British Columbia	Company A as the franchisor is responsible for the entire BC franchise system.
Franchisor and franchisees Company B is a franchisor located in the US with a franchise system operating in Saskatchewan, Manitoba and Ontario.	Company B as the franchisor is responsible to report and pay fees in Stewardship Ontario, MMSW and MMSM for PPP supplied by all three franchise systems.
Service packaging without a brand Company A is resident in Saskatchewan, Manitoba, and Ontario and supplies plastic bags to residential consumers at point of sale. The bags have no brand but are manufactured by another resident company. (Company B). [NOTE: packaging provided at point of sale is called service packaging.]	Company A is responsible for all of the service packaging it supplies to residential consumers in Saskatchewan, Manitoba and Ontario at point of sale (service packaging) .
Service packaging with a brand Company A is resident in Saskatchewan, Manitoba, and Ontario and supplies plastic bags to residential consumer at point of sales. The bags carry the brand name of the bag manufacturer (Company B). [NOTE: Packaging provided at point of sale is called service packaging.]	Company A is responsible for all of the service packaging it supplies to residential consumers in Saskatchewan, Manitoba and Ontario at point of sale (service packaging).

Examples	Responsible Party
Branded service packaging supplied in British Columbia Company M is a quick service restaurant in BC that supplies take-out food containers to consumers branded with its name. The take-out food containers are provided to Company M by Company O.	Company M is the responsible steward for the take-out food containers (service packaging) supplied to consumers in British Columbia that bears its brand name.
Unbranded service packaging supplied in British Columbia Company A is a retailer in British Columbia and supplies plastic produce bags to residential consumers that bear no brand name. The bags are supplied to Company A by resident bag manufacturer Company B.	Company B is the responsible steward for all service packaging supplied directly or indirectly to consumers that it manufactured where the packaging does not bear a brand. If Company A puts their brand on the produce bags, Company A become the responsible steward for the produce bags.
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 by removing it from Company B's bulk container and putting the pills into Company A's service packaging (e.g., plastic pill bottles).	Company A is responsible for all service packaging it supplies in MB.

1.11 What is a small business policy?

To the extent permitted by the provincial PPP program legislation, Circular Materials is committed to minimizing the administrative burden on small businesses participating in PPP stewardship programs. 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. Circular Materials recognizes that stewardship fees

need to be proportional to the amount of packaging and paper product supplied into the residential marketplace by stewards and does not intend to place an undue burden on small contributors.

When considering if your organization qualifies for a small business exemption, be sure to consider and include any affiliates. Affiliates of a parent company are required to report under a single account and do not qualify for small business exemptions, unless the quantity of PPP supplied and the revenue generated by all related corporations, in aggregate, is less than the small business limit in the particular province.

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.	The MMSW Program Plan was revised in December 2014 to exempt some small businesses.	The MB Packaging and Paper Product 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 Transition Act, 2016 Sect. 33(e) and is further defined in the Blue Box Program Plan (section 9.4.1) as required by the Minister's Request Letter .
Registration Requirements	Businesses that supply less than 1,000 kg of PPP or have revenues in B.C. of less than \$1M are exempt from the Regulation and do not need to register with Recycle BC.	Businesses that supply less than 1,000 kg of waste packaging and paper (WPP) to SK consumers or with revenues in SK less than \$2M are exempt from registration and reporting requirements with MMSW.	All stewards are required to register with MMSM regardless of their size.	Stewards with revenues in ON of less than \$2M/year do not need to register with Stewardship Ontario.
Revenue-based threshold	Businesses with revenue in BC of less than \$1M are exempt from the Regulation. 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 in SK. MMSW Transition Period: Eligible organizations can choose to pay a fixed fee in 2015 and 2016 as part of the MMSW Transition Period and are not required to complete a Membership Agreement	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 Stewardship Ontario if the steward (including affiliates/subsidiaries) has less than \$2 million gross revenue from the combined sale of all of its products and services in Ontario in a calendar year.

BC		SK	MB	ON
		and file a detailed report. Eligible organizations include: • Companies with revenue between \$2 – 5 million. • Newspaper publishers with gross revenue in Saskatchewan of over \$2 million. Contact Customer Relations at 1-888-980-9549 to learn if you are eligible for the Transition Period.		
Weight-based threshold	Only businesses that supply less than one tonne (1,000 kg) of PPP are exempt from the Regulation and reporting to Recycle BC.	A permanent exemption has been granted to businesses that generate less than 1,000 kg of WPP in SK annually.	N/A	Stewards with gross sales over \$2 million but total reported packaging and paper product quantities of less than 15,000 kg (15 tonnes) must report their materials to Stewardship Ontario but are exempt from paying fees.

	BC	SK	MB	ON
Single Point of Retail Sale	Stewards that are a single point of retail sale are exempt from the Regulation and registering with Recycle BC. To qualify, the steward must only operate one retail location and not supply products on-line, or as part of a chain or franchise.	Stewards that are a single point of retail sale are exempt from the Regulation and registering with MMSW. To qualify, the steward must only operate one retail location and not supply products on-line, or as part of a chain or franchise.	N/A	N/A
Low volume steward fees	Businesses that distribute between 1,000 and 4,999 tonnes of PPP qualify as Low Volume Stewards and are eligible for a flat fee payment. There are two categories of Low Volume stewards: organizations that distribute between 1,000 and 2,499 kg of material and those that distribute between 2,500 – 4,999 kg. Visit here to find out more about eligibility. Please review the Terms and Conditions.	Low Volume stewards are defined as businesses that distribute between 1,000 and 5,000 kg of WPP to SK consumers. Please visit the MMSW site for more information on flat fees for low volume stewards. Please review the Terms and Conditions.	Low volume stewards are eligible for flat fees for two reporting categories: • 1,000 to 2,499 kg • 2,500 to 4,999 kg Flat fees associated with these categories will be provided in the fall of each year. Please contact Customer Relations for additional guidance.	There are no flat fees for low volume stewards.

	BC	SK	MB	ON
Flat Fee Categories	Flat fees are available for stewards that distribute: - between 5,000 to 9,999 kg or - between 10,000 - 15,000 kg of materials. Flat fees associated with these categories will be provided in the Fall of each year.	N/A	Eligible stewards are encouraged to review the Terms and Conditions .	N/A
Franchisors & Franchisee Obligations	Franchisors with headquarters located both inside and outside of the province, with franchisees operating in British Columbia, are responsible for reporting and paying fees on all PPP supplied by all of its franchisees to residential consumers in BC.	Franchisors with headquarters located both inside and outside of the province, with franchisees operating in SK, are responsible for reporting and paying fees on all PPP supplied by all of its franchisees to residential consumers in SK.	Franchisors with headquarters located both inside and outside of the province, with franchisees operating in MB, are responsible for reporting and paying fees on all PPP supplied by all of its franchisees to residential consumers in MB.	Franchisors with headquarters located both inside and outside of the province, with franchisees operating in ON, are responsible for reporting and paying fees on all the PPP supplied by all of its franchisees to residential consumers 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 supplied to residential 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.

Please see below links to the stewardship organizations supported by Circular Materials. We encourage you to visit these sites to learn more about these stewardship organizations:

[Recycle BC](#)

[Multi-Material Stewardship Western](#)

[Multi Material Stewardship Manitoba](#)

[Stewardship Ontario](#)

When you are ready to register for one or more stewardship programs, you can register on the [WeRecycle 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 to prepare your steward report.

Part Two: How to prepare your steward report

2.0 Introduction

If you are an obligated steward or are registering as a voluntary steward, it is time to begin collecting your data. This section will prepare you to file your annual steward report(s), including providing information on data collection, methodologies and record keeping.

Companies that have determined they are an obligated steward will use the [WeRecycle Portal](#) to register and confirm their obligation. As a steward, you will be asked to supply basic contact information for your organization and then identify a representative, authorized by a senior officer of your organization whom we refer to as the “Primary Contact” (PC), to be the main contact for your organization. The PC has the authority to confirm your obligation for all applicable stewardship programs, file and submit reports and when necessary request an amendment to a report (See Policy for Steward-Initiated Adjustment Requests).

The Primary Contact has access to all Portal functions and can assign other contacts listed below:

- A Secondary Contact is an optional contact who can view reports and invoices, receive program related communications and assign other secondary or environmental contacts.
- An Environmental Lead is an optional contact who can view reports and invoices and will receive program-related communications.
- A Billing Contact will receive copies of invoices and financial statements relating to the steward’s account and has the ability to enter data but cannot submit reports. The

Billing Contact will receive program-related communications.

- A Signing Officer has the authority to legally bind the organization, which includes executing Agreements as part of registration.

The same person can act as both the Secondary Contact and the Environmental Lead but there can only be one Primary Contact per program. For more information about using the Portal and completing all registration steps, please refer to the Portal User Guide located [here](#).

2.0.1 Why is the accuracy of reports so important for stewards?

It is very important that each steward report its designated packaging and paper product materials accurately in order to ensure stewardship program costs are distributed fairly among all stewards. Stewards’ reported quantities of the PPP they supply to residential consumers 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](#).

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

Stewards have the choice of reporting against the WeRecycle Material List or each program material list. For stewards reporting in more than one program, the WeRecycle Material list is a good

option as it is a compilation of all four program material lists. For stewards reporting in one program, they may report using the individual program material list.

Data collection may include the use of estimates in the absence of packaging weight and composition data.

Estimates must be clearly and carefully explained and well-supported. Stewards who do not know the exact quantities supplied to residential 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.

In all cases we encourage stewards to:

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

2.0.2 When do I have to report and pay?

Stewards file their annual steward reports by May 31 of each calendar year.

The steward report includes the weights and/or quantities of designated PPP supplied to residential consumers during the previous year in each province where they are a steward. For example, the steward report submitted by May 31, 2022, will be based on quantities of PPP supplied during 2021.

The steward will be invoiced in 2023 based on the report submitted in May of 2022. In summary, a

report based on 2021 data would be submitted by May 31 of 2022 and invoiced in 2023.

The total fees are calculated by multiplying each material category fee rate by the quantity of the material you supplied.

For new stewards that do not have prior year data to report, estimates of PPP supplied may be used to calculate the stewards' fees. The Customer Relations 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. Please refer to the [Onboarding Policy](#) for additional onboarding principles.

Stewardship Ontario stewards please refer to the [transition](#) timelines for more information.

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. Should you have additional questions about how to prepare your report after reviewing this section please contact Circular Materials' Customer Relations team at 1-888-980-9549 and a Customer Relations Representative will be pleased to assist you. Stewardship Ontario stewards please contact Customer Relations to see if your organization is eligible for simplified fee setting as part of Blue Box transition.

How to prepare a steward report:

1. Identify scope
2. Select a methodology
3. Obtain sales data and/or information on services provided
4. Determine the weight of designated 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

2.0.4 Resources to assist in preparing your report

There are additional resources available to assist you in preparing your steward report. Please visit the 2022 Reporting Resources page on the [Circular Materials website](#) for:

- Ready to Report Checklist and Webinar
- Best Practice Reporting Tips
- Sector Specific Reporting Tip Sheets
- Portal User Guide

Circular Materials' Customer Relations team is available to help you and provide guidance on preparing your stewardship reports. Please contact Customer Relations by phone at 1-888-980-9549 or by email at info@circularmaterials.ca.

2.1 Step One: Identify scope

1. It is 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 designated PPP being supplied either directly or indirectly to residential consumers.
2. Stewards should not report PPP that is the responsibility of another steward. Circular Materials provides a list of registered and voluntary stewards, and we ask that stewards review this list prior to filing their reports. The steward lists are based on information provided by stewards and can be found on the [Circular Materials website](#) and on the individual program websites.

Are you aware of unregistered stewards?

Circular Materials welcomes information to identify unregistered stewards. Please check the provincial/national steward lists to determine if a company is registered. If an organization appears to be obligated and is not registered, there are two ways you can let us know:

Contact Circular Materials via email at: info@circularmaterials.ca or <mailto:stewards@circularmaterials.ca> or

anonymously complete an on-line form available on each of the provincial program websites.

[Recycle BC](#)

[MMSW](#)

[MMSM](#)

[Stewardship Ontario](#)

2.2 Step Two: Select a methodology

Some commonly used methods of preparing a steward's report are:

1. Using actual weights — "Specific Identification Method"
2. Using the "Average Bill of Materials" (ABOM) method
3. 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.

Low Volume reporting options are available for some programs - please refer to Part One of the Guidebook, [Section 1.11: What is a Small Business Policy?](#)

2.2.1 Specific identification method

This method 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.

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 like-packaging.

Information on how to create and calculate an example ABOM is provided in [section 2.5.2](#).

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

1. Identify all PPP for which you are the brand owner, franchisor and/or first importer. (Please see [sections 1.6 through 1.11](#) of this Guidebook for obligation requirements).

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, and any envelopes, flyers or inserts accompanying these documents.
 - In order to access this information, you may rely on systems data or mail service data or studies (e.g., number of customers who request ATM receipts and dispose of them on bank property).
2. 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.).
 3. Ensure that you have identified changes to your organization (as a result of acquisitions or divestitures of brands or businesses) since your previous report and you have incorporated them into your report.
 4. 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.).

2.3.1 Introduction: The Difference Between Exclusions and Deductions

Some packaging or paper products are not designated by the programs because the material is never supplied to a residential consumer or is not considered to be disposable packaging. These are known as exclusions because the PPP was never within the scope of the program. For example, PPP associated with products which are never supplied to residential consumers such as products used only in commercial applications, is “excluded” material. Stewards do not need to include material which is “excluded” (i.e., not designated) in their annual reports. The following subsections discuss the types of excluded packaging which do not need to be included in the stewards’ annual reports.

In contrast to “exclusions”, all material supplied to residential consumers, even if the PPP is subsequently returned by the consumer or removed from the consumer’s home, and regardless of where the PPP is disposed of by the residential consumer (e.g., at home or in a commercial establishment), is designated material.

In limited circumstances, stewards that complete and submit a Deduction Declaration Form may be permitted to deduct some designated packaging or paper products which are supplied to residential consumers but are managed outside of the residential waste stream. Deductions are discussed in [section 2.3.2](#). Deductions and Exclusions are fully explained in the Deduction and Exclusion Policy available [here](#).

2.3.1.1 Exclusion: Durable Packaging

Durable packaging refers to packaging that has a useful life of at least five years, is intended to facilitate longer term storage of the product 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 excluded from the steward report because it is not designated PPP. The

following are examples of durable packaging that 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.

2.3.1.2 Exclusion: Products and services supplied to IC&I consumers for the IC&I consumers' consumption

Where a steward supplies packaging or paper product materials to the industrial, commercial, or institutional (IC&I) sector, is never re-supplied to a residential consumer, and the material is not disposed of in the residential waste stream, this constitutes material which is not designated by the programs. It can include corrugated or boxboard shipping cases, plastic pallet wrap or any other material used for the delivery of the product to a retail outlet but is disposed of or recycled in the warehouse and never included as packaging supplied to the consumer.

Please note that PPP supplied to home offices and disposed of in the residential waste stream is not an 'exclusion' and cannot be excluded or deducted from your annual report because it will be managed in the residential waste stream not managed via a commercial establishment's waste management system.

Stewards must be able to demonstrate that the packaging and paper product excluded from the report was:

- supplied to IC&I consumers for their consumption or for the consumption of other IC&I organizations and it was never supplied to residential consumers and
- never managed in the residential waste stream. This situation is illustrated by the following examples:
- A steward may supply industrial cleaning supplies in bulk-sized containers to hospitals

(part of the IC&I sector) for their use in maintaining health care facilities. The packaging associated with these bulk-sized containers is never supplied to residential consumers and is managed within a commercial establishment's waste management system. As a result, this is material supplied to the IC&I sector (and not to residential consumers). This material is not designated under the provincial recycling programs and therefore should be excluded from the steward's report.

- A steward sells "bulk sized" packages of cooking oils to a restaurant (part of the IC&I sector) which incorporates the cooking oil into its menu items. The same steward also sells the same bulk sized packages of cooking oil through a "big box" retailer which in turn sells this product to residential consumers. The steward should not include the portion of the packaging supplied to the restaurant in its annual report because this packaging is not designated material because it is supplied to the IC&I sector. However, the steward must report on the bulk packaging supplied to residential consumers through the big box retailer, as this is designated material.

As a result, if you can prove (with auditable data) that:

- specific products (and their associated packaging) are only supplied to IC&I consumers;
- are never resupplied to residential consumers, and
- are never disposed of in the residential waste stream

that material may be excluded from your report.

You must retain all supporting documentation regarding any materials excluded from your report as you may be required to substantiate the exclusion of this material by providing auditable data upon request.

2.3.1.3 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. These items are not designated under the provincial programs. This would include items such as:

- paper serviettes
- plastic cutlery, straws, etc. Please see **the BC Ministry's Explanatory note [here](#)**.⁶

Do not report packaging sold as a product (empty) to the end consumer. This would include:

- garbage bags
- organic waste bags
- food storage bags and
- food storage containers.

Please note that retail carry-out plastic bags are considered designated items and must be reported.

Do not report items that constitute an integral part of the product. This would include:

- toner cartridges and
- single use cameras.

2.3.2 Deductions: Materials that are designated but may be deducted from your report

Packaging and Paper Products supplied to a residential consumer are always designated and must be reported in their totality in the annual report without deduction. However, in limited circumstances, packaging and paper product materials that are designated (because they are supplied to residential consumers) sometimes may be disposed of outside of the residential waste stream and therefore may be deducted from the annual report as long as the deductions are substantiated and validated through the completion of a Deduction Declaration Form and supported by appropriate validation data.

The residential waste stream is a system of waste collection which services residential dwellings, including single family and multi-family dwellings, regardless of whether the service is provided by a municipal government or by private contractors. In the Recycle BC Program, the residential waste system also includes streetscape containers, because streetscape is part of the Recycle BC Program funded by BC brand owners and first importers. Please note that deductions based on where the item is managed within the residential waste system i.e., recycling, garbage or organic stream, are not permitted.

Designated packaging and paper products that are disposed of outside the residential waste stream may be deducted from the annual report, as long as the deduction is supported by adequate validation data and a completed Deduction Declaration Form. In addition to completing the Deduction Declaration Form, stewards must describe their methodology for calculating their deduction in the methodology section of the annual report.

If permissible pursuant to the Programs' Exclusion and Deduction Policy, deductions are optional at the election of the steward. In order to claim a deduction, the steward must fully complete an Excel Deduction Declaration Form which is available on the [WeRecycle Portal](#). The form lists examples of acceptable supporting documentation for any deductions, including stock keeping unit (SKU)-level data or relevant third-party studies and their application to the SKU level data. Validation data must be submitted at the same time as the Deduction Declaration Form to support the review process and confirm the eligibility of the underlying deduction.

The Programs may require any steward claiming a deduction to provide additional validation data or submit to an audit of the deduction. If the deduction

⁶ Recycle BC stewards please note these are considered SUP/PLP items and are not eligible to be excluded from the steward report.

substantiation involves a third-party study, waste audit data, or market research; please ensure that:

- a copy of the study, data or research is included along with your submission,
- information such as time frame of the study/research/ data, demographics, location, survey questions, and results are clearly stated,
- any other relevant information is provided and that the questions asked in the research and study demonstrate the percentage of Packaging or Paper product managed outside the waste stream vs the percentage consumed or delivered etc.

Please note that stewards are not permitted to retroactively claim deductions for a previously filed report which they did not claim at the time they submitted that report. [The Steward Initiated Adjustment Policy](#) prohibits retroactive methodological changes, and this includes changing the percentage of designated material for which the steward claims a deduction for past years.

Please contact Customer Relations with any questions about deductions: 1-888-980-9549 or info@circularmaterials.ca.

The deduction information that follows in [sections 2.3.2.1 through 2.3.2.3](#) generally applies to packaging and paper product materials supplied by brand owners or first importers to residential consumers in British Columbia, Saskatchewan,

Manitoba, and Ontario, with two important exceptions:

- In British Columbia, a steward's obligation to report and pay fees extends to designated material disposed of on municipal property. Specifically, no deduction is permitted in British Columbia for out-of-home disposal where the disposal occurs on municipal property, which includes public waste disposal bins and recycling bins in all municipal parks, streets, etc.⁷
- MMSM and Ontario are the only Circular Materials-supported programs in which stewards may claim a deduction for plastic bags which are returned to retail as part of a return to retail program for plastic bags. A Deduction Declaration Form must be completed and submitted on the WeRecycle Portal by all stewards in Manitoba and/ or Ontario that are reporting a reduced quantity of their total plastic bags supplied due to return to retail. Stewards that commingle their plastic bag returns with other plastic materials such as overwrap must ensure that the deducted quantity for plastic bags does not include other plastic material. All MMSM or Stewardship Ontario stewards claiming a deduction for plastic bags may be required by these programs to provide supporting documentation to validate their deduction. With proper completion of the Deduction Declaration Form on the WeRecycle Portal and appropriate validation data, stewards may claim a deduction for certain otherwise

⁷ The Recycle BC approved plan covers the following:

Under Schedule 5 of the Recycling Regulation, the packaging and paper product program addresses residential premises and municipal property that is not industrial, commercial or institutional property.

Residential premises are:

- Single-family dwellings inhabited year-round or seasonally; and
- Multi-family dwellings including rental, co-operative, fractional ownership, time-share, condominium and seniors' residences

- Municipal property that is not industrial, commercial or institutional property comprises the following which are collectively referred to as 'streetscape' in this Program Plan:
 - Sidewalks which are municipal property, which adjoin buildings in an urban commercial area and which are used for pedestrian traffic;
 - Plazas or town squares which are municipal property and which are available to the public; and
 - Parks which are municipal property.

designated materials as described below. This deduction for plastic bags is not available for stewards under the MMSW and Recycle BC programs as return to retail programs are not permitted.

2.3.2.1 Deduction: Materials supplied to consumers but not managed in the residential waste stream

A steward may deduct packaging from products supplied to consumers that is consumed at the steward's on-site premises, when the packaging and/or printed materials associated with the product is disposed of outside the residential waste stream. The following are two examples of how a steward might claim this deduction:

1. At quick service food establishments, a portion of customers eat in the restaurant and dispose of their waste at the restaurant. Other customers may have the food delivered to their residence or pick up the food and remove the associated packaging and paper from the restaurant and dispose of it at their residence. The portion of PPP that is disposed of on-site at the steward's business premises may be deducted in the steward's annual report. In this example validation data may include waste audit data of what remains at the business premises or a third-party study. Both sets of data must be applied to SKU-level information to account for the deduction taken. Stewards must ensure that they do not claim deductions for PPP which is removed from another steward's premises. For example, if a steward is supplying ketchup packages to a quick service restaurant, the only packages that can be deducted from the total supplied quantities are those that are disposed of onsite at the restaurant. The rest must be reported.
2. As a brand owner resident in BC, SK, MB and ON, Confectionary Candy Co. is the obligated steward for its chocolate bar packaging. Confectionery Candy Co's (the Steward) research indicates that 50% of chocolate bars are consumed away from consumers' homes,

therefore some portion of the wrappers may be managed outside of the residential waste stream. To support a deduction of a portion of wrappers from the steward's annual report, the steward may conduct a valid study which shows:

- disposal patterns of single serve confectionery products (as distinct from consumption patterns),
 - ensure the study is a reflection of Confection Canada Co. consumers,
 - ensure the study is supported by validation data
- Once this type of research is conducted and the results are known, the steward may apply the results against their SKU level data. The Steward will complete and submit the Deduction Declaration Form as part of their Annual Steward Report. Please note that obligated "on the go" PPP such as chocolate bar wrappers supplied to consumers in BC cannot be deducted from the steward's report if disposed of in streetscape receptacles because stewards are required by regulation to participate in the funding of streetscape recycling for BC residents.

2.3.2.2 Deduction: Product returns

A steward may deduct packaging or paper associated with products that are initially supplied to residential consumers, but are returned to retail, never re-supplied to a residential consumer, and disposed of outside of the residential waste stream. Stewards cannot claim this deduction if the returned product and its associated paper or packaging are subsequently re-supplied to a consumer, as it will re-enter the residential waste stream (i.e., returned products that are placed back on the shelf or sold in bulk to be re-sold by a retailer selling discounted goods). Product returns without their associated paper or packaging cannot be claimed as deductions.

Retailers may only claim this deduction for packaging and paper products for which they are the brand owner or first importer. A brand owner

claiming this deduction must be able to substantiate the quantity of returns to retail. For example, a retailer could request a deduction associated with the recall of private label yogurts — some which were supplied to residential consumers and have been returned to the store for end-of-life management.

2.3.2.3 Deduction: Packaging removed from consumer's home

On occasion, goods delivered to residential consumers may have packaging that is delivered with the product, but that packaging is sometimes removed from the consumer's home by the delivery service. This packaging is designated because it is supplied to the residential consumer at the time of the delivery. However, for the portion of PPP that is removed from the consumers' home and disposed of outside of the residential waste stream, it may be eligible for a deduction. The deduction must be claimed at the same time that the report is submitted and the steward must complete a Deduction Declaration Form and provide supporting validation data.

For example, a big box retailer may provide home delivery for large appliances. The appliance is delivered with its packaging (e.g., corrugated box, polystyrene, plastic film etc.) and its printed paper (e.g., warranty information).

Some delivery services may offer to remove some of the packaging (but not the paper warranty information or the PPP inside of the appliance) at the option of the consumer. This packaging is designated because it was supplied to the consumer (e.g., delivered with the purchased appliance in circumstances where the consumer, not the delivery company, has the right to determine whether it stays with the appliance or is removed) and must be reported in its totality without deduction.

In these situations, the obligated brand owner or first importer may claim a deduction for that portion of packaging that is removed from the home and disposed of outside the residential waste stream.

The steward must have validation data such as auditable documentation from various retailers and their delivery network that supports the deduction of this material from its report, by appliance SKU, and provide supporting information in the Deduction Declaration Form. Not all residential consumers will ask for the packaging and paper product to be removed at the time of delivery. Some SKUs may have lower rates of delivery than other items (e.g., large appliances). Further, some delivery companies that do remove paper and packaging at the time of the delivery may use the residential waste system for disposal.

2.4 Step Four: Determine the weight of designated materials for each product/service/activity

The first step is to determine all the material categories for which you are reporting and which material list to use when filing your annual steward reports using the [WeRecycle Portal](#). The WeRecycle Material List (Part Three of this Guidebook) and Program Material Lists have been developed to provide stewards with the option of filing a multi program report or a single program report. The Portal User Guide provides instructions on how to select your reporting preferences using the WeRecycle Material List or the Program Material List.

Next you will need to weigh the packaging and identify packaging material type. Some stewards use a specially designed system or database or use Excel spreadsheets.

There are several options for obtaining weights and material sub-categories where they are not already known. These include:

1. 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. Ensure that processes are in place to obtain accurate weights (i.e. not estimated weights) and material classifications.

2. 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 supplied to the residential consumer (e.g., the plastic wrap around a product multi-pack, where the retailer removes the plastic wrap and sells each item individually on the shelf) as noted in [sections 2.3.1](#) and [2.3.2](#) above. Please ensure you keep all supporting documentation on the weights you have deducted or excluded from your reports.

Where products supplied include designated materials such as magazines or receipts, the weight of these designated materials should be included in the weights to be reported. Please refer to [section 2.5.2](#) if you are using the Average Bill of Materials (ABOM) method for reporting.

2.4.1 The component threshold rule

The component threshold rule provides reporting 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.

Definitions:

A "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 Elements are packaging items that help the consumer use the product and are 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, or the pouring spout on a juice or milk carton. See table below for examples.

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 must 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.

The component threshold rule does not apply in the following scenarios:

- 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.

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

2.5.1 Specific identification 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 up to arrive at

the kilograms to be reported. This could be organized in your spreadsheet as follows:

Product	Sales quantity	Per product			Total		
		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 Average Bill of Materials (ABOM) Method

The ABOM method is a process designed to help simplify reporting by using averages to determine weights of each material for groups of products with like packaging.

For example, as a grocery retailer and a first importer, you may need to report on several varieties of frozen dinners that come in slightly different sizes (e.g., 150g and 250g). Each frozen dinner has similar packaging: a boxboard outer box, a PET plastic tray and a plastic film cover. Rather than weighing each material for each variety, you may use the ABOM method to calculate the average weights of the various materials of all the frozen dinners (ABOM group) based on a representative sample.

To create an ABOM group it is essential that the packaging of products within the group consist of similar PPP materials. Typically, a company will examine each detailed account level in its chart of accounts (COA is a financial organizational tool that provides a complete listing of every account in an accounting system) to determine if products in a particular group are considered similar in terms of type of packaging materials.

For greater accuracy, once ABOM groups have been defined, they are often divided into sub-groups with a sample product selected from each sub-group. The sub-group samples are used to represent the entire ABOM group.

The section below outlines the steps in the ABOM process using example spreadsheet tables. The ABOM method assumes that the sales quantities of each product within the group are known, allowing for a distribution of packaging and paper product composition to be weighted relative to its percentage of total sales.

Circular Materials endorses the use of weighted-average ABOMs, provided that the method used to create the ABOM aligns with the following guidance and it is otherwise reasonable. Reports that are based on straight-average ABOMs will be assessed on a case-by-case basis.

Steps to Build and Calculate an ABOM

Step 1: Identify products with like-packaging

As an example, assume a company is obligated to report on total sales of 500,000 units from 100 SKUs of cereal in boxes of various sizes. Even though there are several varieties of cereals in several sizes of boxes, all the packaging is composed of the same or

similar materials: an outer box and an inner liner bag. Cereal such as oatmeal packaged in a cardboard tube with metal caps cannot be included in this ABOM group as it contains different packaging materials.

It is important to note that it is likely that multiple ABOM groups would be necessary to represent the assortment of packaging materials used for different products sold in each department within a company. For example, a fishing lure with a bag and a sticker cannot be grouped with pontoon boats which would include corrugated cardboard, inner plastic bags, paper instruction manuals, etc. even though they are both sold in the fishing department.

Step 2: Choose a representative sample of products

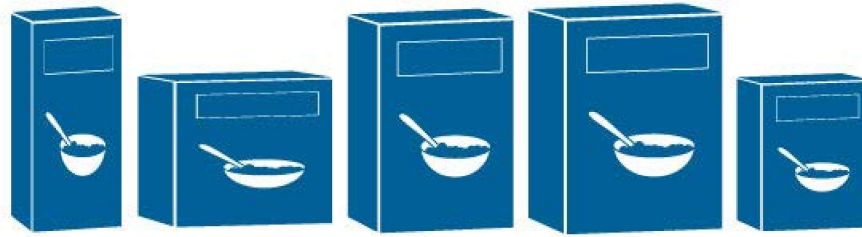
Using the example of 100 SKUs of cereal, representative samples will need to be selected for the different product sizes and brands. This requires the creation of sub-groups to ensure samples are representative of the entire group. The number of sub-groups in an ABOM group should be relevant and reasonable. As a starting point, the SKUs can be

sub-grouped based on product weight, with consideration to the product packaging dimensions. A 500g box of granola will have a smaller box and bag as a 500g box of puffed rice.

In this example, a review of the ABOM group has identified five sub-groups of different sized products. From each of the five sub-groups, one SKU should be randomly selected to represent the sub-group’s packaging materials. All packaging items from each sample item need to have accurate weights.

Step 3: Record the sales quantities in each sub-group and determine the weight for each of the sample’s designated materials

For each sub-group, the table below captures the total sales quantity of all SKUs in that sub-group (Column A) and the percentage of the group’s total sales that each sub-group represents (Column B). For each of the five sample SKUs selected from the sub-groups, the table includes the weight in grams of the boxes (Column C) and liner bags (Column D).



		A	B	C	D
ABOM Sub-groups	SKUs	Units Sold	% of Units Sold	Sample SKU Box Weight (g)	Sample SKU Plastic Bag Weight (g)
Sub-group 1	18	90,712	18%	60.3	8.9
Sub-group 2	12	24,920	5%	67.4	10.4
Sub-group 3	21	73,688	15%	75.3	10.8
Sub-group 4	37	189,995	38%	110.6	13.3
Sub-group 5	12	120,685	24%	140.4	15.2
Total	100	500,000	100%		

Step 4: For each sub-group, multiply the weight of each material by the sub-group's percentage share of sales

Using the data from Step 3, material weights from each sub-group's sample (Columns C and D) are

multiplied by that sub-group's percentage of total sales (Column B). The resulting amounts are added to get the weighted average of each material to represent the ABOM group.

	B x C	B x D
ABOM Sub-groups	Sample SKU Box Weight (g)	Sample SKU Plastic Bag Weight (g)
Sub-group 1	10.9	1.6
Sub-group 2	3.4	0.5
Sub-group 3	11.1	1.6
Sub-group 4	42.0	5.1
Sub-group 5	33.9	3.7
Weighted Average	101.3	12.5

Step 5: Multiply the weighted average for each material by the total units sold

average for each material from Step 4 by total sales to determine total grams of each material.

In this example, the entire ABOM group had total sales of 500,000 units. Multiply the weighted

Total Units in ABOM	Total Box Weight (g)	Total Plastic Bag Weight (g)
500,000	50,650,000	6,250,000

Step 6: Convert to Kilograms

As materials are reported in kilograms, the final step is to divide gram weights in Step 5 by 1,000. The resulting amounts are the weights to be reported for

the entire ABOM group. In this example, the material reporting categories would likely be Boxboard for the box and Plastic Laminates for the bag.

	Total Box Weight (kg)	Total Plastic Bag Weight (kg)
Convert to Kilograms	50,650	6,250

Please contact Customer Relations for questions about or assistance with the ABOM method.

2.6 Step Six: Identify any additional materials to report

In addition to packaging materials associated with products for which you are the brand owner or first importer, there are other materials which need to be included in your annual steward reports such as service packaging, paper products and printed materials distributed to residential homes, cash register receipts, brochures, coupons, take-out menus, annual statements, printed paper distributed to employees including Record of Employment, T4s and pay stubs, 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)	Vendor – Typically can provide weight by case and the material used.	Ensure the weight provided does not include the box used to ship the service packaging to the steward 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 and paper product (E.g. product catalogues, flyers, annual reports, brochures, take out menus, T4s, pay stubs 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 report validation.

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 may be more straightforward. We recommend that you maintain both the 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 review by the program or third-party review.

Each year, weights and material categories should be verified to ensure accuracy. 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 provide substantiation of your methodology for any reviews (including third party reviews) that may be requested. Change management is an important aspect of your report preparation process as well as records retention.

Part Three: WeRecycle Material List

3.0 WeRecycle Material List

Below please find the WeRecycle Material List. The tables below provide stewards with a list of the material categories that are designated in each province.

A green check mark indicates that material is designated in that province and should be reported if the steward supplies that material to consumers. Please consult the “Examples & Reporting Tips” for further guidance on how to report each material. If you have questions about the material list, please contact Customer Relations at 1-888-980-9549 or by email at info@circularmaterials.ca.

Stewards should refer to the definition of each material category when determining under which category their paper product or packaging should be

reported. Examples provided under each material reporting category are provided for illustrative purposes only and should not be used to definitively establish the correct reporting category.

A downloadable PDF of the WeRecycle Material List and the Program Material Lists are also available. Please visit

<https://www.circularmaterials.ca/reporting-resources/>.

For more information on how the Program Plans define designated packaging and paper product, please refer to [section 1.9.1](#) of the Guidebook. For more information on which materials you may exclude or deduct from your report, please refer to [sections 2.3.1](#) and [2.3.2](#) of the Guidebook.

Paper Product

WeRecycle Material List – Subcategory	BC	SK	MB	ON	Examples & Reporting Tips (Examples provided for illustrative purposes only)
Newspaper – CNA/OCNA Members				✓	Definition: Only includes newspapers that are listed as members in good standing of News Media Canada (formerly Canadian Newspaper Association, CNA), or the Ontario Community Newspaper Association (OCNA) as of January 1st of the obligation year. 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, PHB - 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.

WeRecycle Material List – Subcategory	BC	SK	MB	ON	Examples & Reporting Tips (Examples provided for illustrative purposes only)
Other Newsprint – Non-CNA/OCNA Members				✓	Definition: Includes all newspaper titles that are not listed as a member of either News Media Canada (formerly 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. 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. 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, PHB - Plastic Film or as Plastic Laminates – Non-Beverage if made from other film.
Newspapers		✓	✓		Examples: Newspaper publications with or without a glossy cover and published for quick consumption. 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.  Recycle BC stewards: Please contact Customer Relations to discuss your obligation. MMSM stewards: MMSM Newspapers - only includes newspapers that are listed as members in good standing with News Media Canada (formerly Canadian Newspaper Association – CNA)

WeRecycle Material List – Subcategory	BC	SK	MB	ON	Examples & Reporting Tips (Examples provided for illustrative purposes only)
Newsprint (Inserts and Circulars) /	✓	✓	✓		Definition: Newsprint inserts, flyers and circulars. Examples: Including park guides, auto publications, real estate supplements and product manuals printed on newsprint. 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.
Magazines	✓	✓	✓	✓	Definition: Bound periodicals, whether the paper is coated, glossy/non-glossy, which sometimes includes mastheads. Examples: Includes daily/weekly/monthly or annual magazines and travel or promotional magazines. 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.
Catalogues	✓	✓	✓	✓	Definition: Bound paper, whether the paper is coated, glossy/non-glossy. Examples: Retailer product catalogues, bound promotional documents containing product lists, coupon books, automotive and real estate guides/catalogues (if not printed on newsprint). Reporting Tips: Stewards should report film used around catalogues for protection as either LDPE/HDPE Film; PLA, PHA, PHB - Plastic Film; or as Plastic Laminates - Non-Beverage if made from other film. Report bound product manuals as Other Printed Materials. Report bound product manuals printed on newsprint as Newsprint (Inserts and Circulars) or as Other Newsprint - Non-CNA/OCNA Members. Report bound printed directories that include business or residential contact information under Directories.

WeRecycle Material List – Subcategory	BC	SK	MB	ON	Examples & Reporting Tips (Examples provided for illustrative purposes only)
Directories	✓	✓	✓	✓	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. Examples: Phone books. Reporting Tips: Excludes other types of bound reference books.
Paper for General Use	✓	✓			Definition: Paper that is used for copying, writing or any other general use. Examples: Paper based home, craft, hobby and office supplies including items such as loose-leaf paper purchased for use in home printers, blank graph or ruled notebooks and notepads, sketchpads, paper wrapping paper sold as a product, construction and hobby craft paper. Excludes bound reference books, bound literary books, bound textbooks and paper which may be unsafe or unsanitary to recycle such as paper towel or toilet paper.
Purchased Posters, Calendars, Greeting Cards and Envelopes	✓	✓			Definition: Paper product sold as products. Examples: Posters, calendars, greeting cards, blank envelopes purchased individually or in bulk. Reporting Tip: Excludes any promotional/complimentary posters, calendars, greeting cards and envelopes. Those items should be reported as Other Printed Materials.
Other Printed Materials	✓	✓	✓	✓	Definition: All other paper product/material that is not included in the paper product categories above. Examples: Blank and printed envelopes distributed to the residential consumer; promotional cards sent to the residential consumer; free promotional calendars and posters; colouring books, activity work books, puzzle books and comic books; 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

WeRecycle Material List – Subcategory	BC	SK	MB	ON	Examples & Reporting Tips (Examples provided for illustrative purposes only)
					policy documents and statements; monthly, quarterly or annual statements; investment fund reports, fund prospectus, contracts, lottery tickets, scratch cards and fund raising tickets; cash register receipts, debit and credit 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, HR-related documents distributed to employees such as T4s. Reporting Tips: Excludes: soft or hard cover fiction, non-fiction books and bound text books sold as products to the residential consumer. Stewards should report film for protection of printed materials as LDPE/ HDPE Film; PLA, PHA, PHB - Plastic Film, or as Plastic Laminates - Non-Beverage if made from any other film. In BC and SK: paper for general use including loose-leaf paper purchased for home printers, blank, graph or ruled notebooks and notepads and sketchpads are included and need to be reported under Paper for General Use. In BC and SK: purchased posters, calendars, greeting cards, blank envelopes purchased in bulk or individually are included and should be reported under Purchased Posters, Calendars, Greeting Cards.

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.

WeRecycle Material List – Subcategory	BC	SK	MB	ON	Examples & Reporting Tips (Examples provided for illustrative purposes only)
Gable Top Containers - Beverage - Milk and Milk Substitutes	Deposit 	Deposit	✓	✓	Definition: Includes gable top and polycoated cartons used for milk and milk substitute products where they are not on deposit. 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. Reporting Tips:  In BC: Please note the containers for the following beverages are on deposit and should not 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). Please note the following beverages are not on deposit and must be included in your steward report: ready-to-drink infant formulas, dietary supplements and meal replacements, condensed or evaporated milk, whipping cream, coffee cream or other coffee additives, buttermilk, drinkable yogurt or modified milk-derived products such as kefir.  In SK: Please note the following ready-to-drink beverages are not on deposit and should be included in your steward report: infant formula, dietary supplements and meal replacement products. Please note SK includes all milk beverages (including milk, buttermilk, cream, fluid coffee cream, lactose-free milk products, drinkable yogurts), and non-dairy ready-to-drink milk substitute beverages (such as rice milk, soy milk, almond milk, coconut milk) in the deposit program. Do not include these materials in your report.

WeRecycle Material List – Subcategory	BC	SK	MB	ON	Examples & Reporting Tips (Examples provided for illustrative purposes only)
Gable Top Containers - Beverage - Wine and Spirits	Deposit	Deposit	✓	Deposit	Definition: Includes gable top and polycoated cartons used for alcoholic beverages including wine and spirits. Reporting Tips: Exclude beverage containers designated under separate regulation.
Gable Top Containers - Beverage - Non-Alcoholic	Deposit	Deposit	✓	✓	Definition: Includes gable top and polycoated cartons used for non-alcoholic beverages. Examples: Non-alcoholic juice, lemonade. Reporting Tips: Exclude beverage containers designated under separate regulation.
Gable Top Containers - Non-Beverage	✓	✓	✓	✓	Definition: Includes gable top polycoated cartons used for non-beverage products. Examples: Molasses, sugar cartons, confectionery products, laundry and cleaning products.
Aseptic Containers - Beverage - Milk and Milk Substitutes	Deposit 	Deposit	✓	✓	Definition: Includes aseptic polycoated and foilized boxes and containers used for milk and milk substitute products where not on deposit. 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.  In BC: Please note the containers for the following beverages are on deposit and should not 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). Please note the following beverages are not on deposit and must be included in your steward report: ready-to-drink infant formulas, dietary supplements and meal replacements, condensed or evaporated milk, whipping cream, coffee cream or other coffee additives, buttermilk,

WeRecycle Material List – Subcategory	BC	SK	MB	ON	Examples & Reporting Tips (Examples provided for illustrative purposes only)
					drinkable yogurt or modified milk-derived products such as kefir  In SK: Please note the following ready-to-drink beverages are not on deposit and should be included in your steward report: infant formula, dietary supplements, or meal replacement products. Please note SK includes all milk beverages (including milk, buttermilk, cream, fluid coffee cream, lactose-free milk products, drinkable yogurts) and non-dairy ready-to-drink milk substitute beverages (such as rice milk, soy milk, almond milk, coconut milk) in the deposit program. Do not include these materials in your steward report. SK, MB and ON stewards should not report the actual straw on a milk box as it serves no packaging function; however, report the plastic film around the raw as either LDPE/HDPE Film, Film, PLA, PHA, PHB Plastic Film, Plastic Laminates – Non-Beverage film. In BC please report the straw and the wrapper as the straw is designated SUP/PLP.
Aseptic Containers - Beverage - Wine and Spirits	Deposit	Deposit	✓	Deposit	Definition: Includes aseptic polycoated and foilized boxes used for alcoholic beverages including wine and spirits. Examples: Wine, spirits, alcoholic ciders. Reporting Tips: Exclude beverage containers designated under separate regulation.
Aseptic Containers - Beverage - Non-Alcoholic	Deposit	Deposit	✓	✓	Definition: Includes all aseptic polycoated and foilized boxes and containers for non-alcoholic beverages. Examples: Juice boxes, coconut water, Reporting Tips: SK, MB, and ON stewards should not report the actual straw on a juice box as it serves no packaging function, however, report the plastic film around the straw as either LDPE/HDPE Film, PLA, PHA, PHB - Plastic Film or Plastic Laminates - Non-Beverage if made from

WeRecycle Material List – Subcategory	BC	SK	MB	ON	Examples & Reporting Tips (Examples provided for illustrative purposes only)
					other film. Exclude beverage containers designated under separate regulation. In BC please ensure both the straw and the wrapper is reported as the straw is designated SUP/PLP.
Aseptic Containers - Non-Beverage	✓	✓	✓	✓	Definition: Includes aseptic polycoated and foilized boxes and containers used for non-beverage products. Examples: Soup, sauces.
Paper Laminates	✓	✓	✓	✓	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. 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, paper ice cream cartons, paper cups/bowls provided for soups, paper wrap packaging provided with food, such as sandwiches, burgers, or muffins, paper/plastic based wrapping paper and gift bags supplied as service packaging at point of sale, pet food bags, ice cream polycoat containers, laminated Kraft paper bags (filled at point of sale) and laminated Kraft paper packaging. Reporting Tips: Report non-laminated Kraft paper bags filled at point of sale as Kraft Paper Bags (Point of Sale). Report any laminated paper that is not used for packaging as Other Printed Materials.  In BC: Report parchment paper, wax paper, polycoated or laminated paper bags & boxes, cups, bowls and plates which are now designated SUP/PLP. If supplying these items as PLP please include in your report the packaging associated with these products. If supplying these items as service packaging, there may be a change in the

WeRecycle Material List – Subcategory	BC	SK	MB	ON	Examples & Reporting Tips (Examples provided for illustrative purposes only)
					obligated party required to report and pay fees on these materials. Please see 1.10.4 for more information.
Kraft Paper Bags (Point of Sale)	✓	✓	✓	✓	Definition: Non-laminated Kraft paper bags filled at point of sale. Examples: Non-laminated grocery bags, prescription bags, non-laminated paper take-out bags used for mushrooms or food delivery. Reporting Tips: Report laminated Kraft paper bags supplied at point of sale as Paper Laminates. Exclude Kraft paper bags such as lunch bags, garden and leaf bags purchased as products. 
Kraft Paper - Non-Laminated	✓	✓	✓	✓	Definition: Non-laminated Kraft paper packaging. Examples: Flour, sugar, potatoes or oatmeal. Non-laminated kraft paper used for mailing packages. Reporting Tips: Report laminated Kraft bags supplied at point of sale as Paper Laminates. Exclude Kraft paper bags such as lunch bags, garden and leaf bags purchased as products.  In BC: Report paper lunch bags and paper gift bags (non laminated) which are now designated SUP/PLP. If supplying these items as PLP please include in your report the packaging associated with these products. If supplying these items as service packaging, there may be a change in the obligated party required to report and pay fees on these materials. Please see 1.10.4 for more information.
Corrugated Cardboard	✓	✓	✓	✓	Definition: Multi-layered paper board and fibre which may have one or more layers of corrugation. Examples: Electronic product boxes such as television and computer boxes, pizza boxes,

WeRecycle Material List – Subcategory	BC	SK	MB	ON	Examples & Reporting Tips (Examples provided for illustrative purposes only)
					boxes used for transport of e-commerce items to residential consumers. 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.  In BC: Report moving boxes, banker boxes, gift boxes and all other corrugated boxes supplied to consumers as they are now designated SUP/PLP. If supplying these items as PLP please include in your report the packaging associated with these products. If supplying these items as service packaging, there may be a change in the obligated party required to report and pay fees on these materials. Please see 1.10.4 for more information.

WeRecycle Material List – Subcategory	BC	SK	MB	ON	Examples & Reporting Tips (Examples provided for illustrative purposes only)
Boxboard and Other Paper Packaging	✓	✓	✓	✓	Definition: Single layered paperboard and fibre board with no corrugation and all types of moulded pulp packaging. Includes paper packaging not included in any other paper subcategories. Fibre-board containers made from other non-wood sources (e.g., bamboo, bagasse, eucalyptus). 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, paper-based wrapping paper and gift bags supplied as service packaging at point of sale, newsprint used as packaging material in shoe boxes and shipping boxes used for transport of e-commerce items to residential customers, clothing hang tags. Reporting Tips: Exclude toilet paper and paper towels purchased as products. Stewards should report the boxboard used to mount plastic blister packs under Boxboard and Other Paper Packaging if easily separable by consumer at time of disposal.  In BC: Report paper straws, gift boxes, pinwheels, piñatas, paper hats, paper signs, paper tablecloths and banners as they are now designated SUP/PLP. If supplying these items as PLP please include in your report the packaging associated with these products.

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

Plastic Packaging

All plastic packaging that is used for the containment, protection, handling, delivery and

presentation of goods supplied to residential consumers.

WeRecycle Material List – Subcategory	BC	SK	MB	ON	Examples & Reporting Tips (Examples provided for illustrative purposes only)
PET Bottles and Jars < 5 Litres - Beverage - Milk and Milk Substitutes	Deposit 	Deposit	✓	✓	Definition: Transparent and/or coloured #1 PET (Polyethylene Terephthalate) bottles and jars, containing less than 5 litres, displaying the resin code #1 Examples: Milk in PET bottles, soy or almond milk in PET bottles where not on deposit. Reporting Tips:  In BC: Please note the containers for the following beverages are on deposit and should not 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). Please note the following beverages are not on deposit and must be included in your steward report: ready-to-drink infant formulas, dietary supplements and meal replacements, condensed or evaporated milk, whipping cream, coffee cream or other coffee additives, buttermilk, drinkable yogurt or modified milk-derived products such as kefir.  In SK: Please note the following ready-to-drink beverages are not on deposit and should be included in your steward report: infant formula, dietary supplements and meal replacement products. Please note SK includes all milk beverages (including milk, buttermilk, cream, fluid coffee cream, lactose-free milk products, drinkable yogurts) and non-dairy ready-to-drink milk substitute beverages (such as rice milk, almond milk, soy milk, coconut milk) in the deposit program. Do not include these materials in your report. Any non-bottle or

WeRecycle Material List – Subcategory	BC	SK	MB	ON	Examples & Reporting Tips (Examples provided for illustrative purposes only)
					jar packaging made of PET should be reported as Other Plastic Packaging. PET Thermoform containers should be reported as PET Thermoform Containers <5 Litres - Non-Beverage.
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 for alcoholic beverages including wine and spirits. Examples: Alcoholic ciders, coolers, spirits Reporting Tips: Exclude beverage containers designated under separate regulation.
PET Bottles and Jars < 5 Litres - Beverage - Non-Alcoholic	Deposit	Deposit	✓	✓	Definition: Transparent and/or coloured #1 PET (Polyethylene Terephthalate) displaying the #1 resin code, containing less than 5 litres, non-alcoholic beverages. Examples: Soft drinks, water, fruit juices, flavoured water, iced tea, sports 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.

WeRecycle Material List – Subcategory	BC	SK	MB	ON	Examples & Reporting Tips (Examples provided for illustrative purposes only)
PET Bottles and Jars ≥ 5 Litres - Beverage - Non-Alcoholic	Deposit	Deposit	✓	✓	Definition: Transparent and/or coloured #1 PET (Polyethylene Terephthalate) displaying the #1 resin code, containing 5 litres or more of non-alcoholic beverage. Examples: Soft drink, 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. Reporting Tip: Report any PET container that is not a bottle or jar as Other Plastic Packaging. PET Thermoform containers should be reported as PET Thermoform Containers <5 Litres – Non-Beverage.
PET Bottles and Jars ≥ 5 Litres - Non-Beverage	✓	✓	✓	✓	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. Examples: Salad dressing bottles, edible oil bottles. Reporting Tip: Report any PET container that is not a bottle or jar as Other Plastic Packaging. PET Thermoform containers should be reported as PET Thermoform Containers <5 Litres – Non-Beverage.

WeRecycle Material List – Subcategory	BC	SK	MB	ON	Examples & Reporting Tips (Examples provided for illustrative purposes only)
HDPE Bottles, Jars and Jugs < 5 Litres - Beverage - Milk and Milk Substitutes	Deposit 	Deposit	✓	✓	Definition: #2 HDPE (High Density Polyethylene) bottles, jars and jugs, containing less than 5 litres displaying the #2 resin code used for milk and milk substitute products where not on deposit. Examples: Milk in HDPE bottles, jars or jugs, soya or almond milk in HDPE bottles, jars or jugs where not on deposit. Reporting Tips:  In BC: Please note the containers for the following beverages are on deposit and should not 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). Please note the following beverages are not on deposit and must be included in your steward report: ready-to-drink infant formulas, dietary supplements and meal replacements, condensed or evaporated milk, whipping cream, coffee cream or other coffee additives, buttermilk, drinkable yogurt or modified milk-derived products such as kefir  In SK: Please note the following ready-to-drink beverages are not on deposit and should be included in your steward report: infant formula, dietary supplements and meal replacement products. Please note SK includes all milk beverages (including milk, buttermilk, cream, fluid coffee cream, lactose-free milk products, drinkable yogurts) and non-dairy ready-to-drink milk substitute beverages (such as rice milk, almond milk, soy milk, coconut milk) in the deposit program. Do not include these materials in your report.

WeRecycle Material List – Subcategory	BC	SK	MB	ON	Examples & Reporting Tips (Examples provided for illustrative purposes only)
HDPE Bottles, Jars and Jugs < 5 Litres - Beverage - Wine and Spirits	Deposit	Deposit	✓	Deposit	Definition: #2 HDPE (High Density Polyethylene) jars and jugs containing less than 5 litres, displaying the #2 resin code used for alcoholic beverages including wine and spirits. Reporting Tips: Exclude beverage containers designated under separate regulation.
HDPE Bottles, Jars and Jugs < 5 Litres - Beverage - Non-Alcoholic	Deposit	Deposit	✓	✓	Definition: #2 HDPE (High Density Polyethylene) bottles, jars and jugs containing less than 5 litres displaying #2 resin code used for non-alcoholic beverages. Examples: Soft drinks, juices, water, energy and sports drinks, yogurt drinks. Reporting Tips: Exclude beverage containers designated under separate regulation.
HDPE Bottles, Jars and Jugs ≥ 5 Litres - Beverage - Wine and Spirits	Deposit	Deposit	✓	Deposit	Definition: #2 HDPE (High Density Polyethylene) bottles, jars and jugs, containing 5 litres or more, displaying the #2 resin code used for alcoholic beverages including wine and spirits. Examples: Wines, spirits. Reporting Tips: Exclude beverage containers designated under separate regulation.
HDPE Bottles, Jars and Jugs ≥ 5 Litres - Beverage - Non-Alcoholic	Deposit	Deposit	✓	✓	Definition: #2 HDPE (High Density Polyethylene) bottles, jars and jugs, containing 5 litres or more, displaying the resin code #2 used for non-alcoholic beverages. Examples: Non-refillable water jugs, juice, Reporting Tips: Exclude beverage containers designated under separate regulation.

WeRecycle Material List – Subcategory	BC	SK	MB	ON	Examples & Reporting Tips (Examples provided for illustrative purposes only)
HDPE Bottles, Jars and Jugs < 5 Litres - Non-Beverage	✓	✓	✓	✓	Definition: #2 HDPE (High Density Polyethylene) bottles, jars and jugs, containing less than 5 litres displaying the #2 resin code containing a non-beverage product. Examples: Laundry detergent, shampoo, bleach, vinegar, corn syrup, body wash, household cleaning products, 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. Any HDPE packaging that is not a bottle, jar or jug should be reported as Other Plastic Packaging.
HDPE Bottles, Jars and Jugs ≥ 5 Litres - Non-Beverage	✓	✓	✓	✓	Definition: #2 HDPE (High Density Polyethylene) bottles, jars and jugs, containing 5 litres or more, displaying the #2 resin code containing a non-beverage product. Examples: Laundry detergent, bleach, cleaning supplies. Do not report any packaging that is a designated material or category of packaging covered under separate regulation, for example, oil and antifreeze containers, which are regulated separately in BC and SK, and oil containers in ON.
Plastic Laminates - Beverage - Milk and Milk Substitutes	Deposit 	✓	✓	✓	Definition: All laminated film and laminated flexible plastic packaging comprised of multiple plastic resin types and/ or combinations of plastic resins and metalized foils, wax, and/ or paper. This material category also includes mono-material such as those made of PET, PP, PVC, EVA and

WeRecycle Material List – Subcategory	BC	SK	MB	ON	Examples & Reporting Tips (Examples provided for illustrative purposes only)
					other films that do not meet the definition of LDPE/HDPE Film or PLA, PHA, PHB – Plastic film Examples: Drink pouches containing milk or milk substitutes, flavoured milk where not on deposit. Reporting Tips:  In BC: Please note the containers for the following beverages are on deposit and should not 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). Please note the following beverages are not on deposit and must be included in your steward report: ready-to-drink infant formulas, dietary supplements and meal replacements, condensed or evaporated milk, whipping cream, coffee cream or other coffee additives, buttermilk, drinkable yogurt or modified milk-derived products such as kefir.  In SK: Please note the following ready-to-drink beverages are not on deposit and should be included in your steward report: infant formula, dietary supplements and meal replacement products. Multi-laminate foil beverage pouches are not on deposit in SK and should be included in your steward report. In SK, MB, ON: Stewards should not report the actual straw on a milk pouch as it serves no packaging function, however, report the plastic film around the straw as: LDPE/HDPE film, PLA, PHA, PHB Plastic Film or as Plastic

WeRecycle Material List – Subcategory	BC	SK	MB	ON	Examples & Reporting Tips (Examples provided for illustrative purposes only)
					Laminates - Non-Beverage if made from other film. In BC: Report both the straw and the wrapper as the straw is designated SUP/PLP
Plastic Laminates - Beverage - Wine and Spirits	Deposit	✓	✓	Deposit	Definition: All laminated film and laminated flexible plastic packaging comprised of multiple plastic resin types and/ or combinations of plastic resins and metalized foils, wax, and/or paper. This material category also includes mono-material such as those made of PET, PP, PVC, EVA and other films that do not meet the definition of LDPE/HDPE Film or PLA, PHA, PHB – Plastic film Examples: Wine, spirits, coolers, cider pouches. Reporting Tips: Exclude beverage containers designated under separate regulation. Multi-laminate foil beverage pouches are not on deposit in SK and should be included in your steward report.

WeRecycle Material List – Subcategory	BC	SK	MB	ON	Examples & Reporting Tips (Examples provided for illustrative purposes only)
Plastic Laminates - Beverage - Non-Alcoholic	Deposit	✓	✓	✓	Definition: All laminated film and laminated flexible plastic packaging comprised of multiple plastic resin types and/ or combinations of plastic resins and metalized foils, wax, and/or paper. This material category also includes mono-material such as those made of PET, PP, PVC, EVA and other films that do not meet the definition of LDPE/HDPE Film or PLA, PHA, PHB – Plastic film Examples: Soft drink pouches juice and water pouches. Reporting Tips: Exclude beverage containers designated under separate regulation. Multi-laminate foil beverage pouches are not on deposit in SK and should be included in your steward report. Stewards should not report the actual straw on a drink pouch as it serves no packaging function, however, report the plastic film around the straw as: LDPE/HDPE film, PLA, PHA, PHB Plastic Film or as Plastic Laminates - Non-Beverage if made from other film. In BC: report both the straw and the wrapper as the straw is designated SUP/PLP

Plastic Laminates - Non-Beverage	✓	✓	✓	✓	Definition: All laminated film and laminated flexible plastic packaging comprised of multiple plastic resin types and/ or combinations of plastic resins and metalized foils, wax, and/or paper. This material category also includes mono-material such as those made of PET, PP, PVC, EVA and other films that do not meet the definition of LDPE/HDPE Film or PLA, PHA, PHB – Plastic film Examples: May include 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, stand up pouches, woven or non- woven plastic bags intended for more than one use when provided as service packaging, net bags used for citrus fruits, nuts or cosmetic samples, plastic or plastic/foil based wrapping paper and gift bags supplied as service packaging at point of sale. Reporting Tips: Report any complimentary synthetic plastic bags intended for more than one use that are supplied to the residential consumer. With the exception of Recycle BC (see note below), 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.  In BC: Report plastic wrap, sandwich bags and bubble wrap which are now designated SUP/PLP. If supplying these items as PLP please include in your report the packaging associated with these products. If supplying these items as service packaging, there may be a change in the obligated party required to report and pay fees on these materials. Please see 1.10.4 for more information.
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WeRecycle Material List – Subcategory	BC	SK	MB	ON	Examples & Reporting Tips (Examples provided for illustrative purposes only)
PET Thermoform Containers < 5 Litres - Non-Beverage	✓	✓	✓	✓	Definition: PET thermoform clear, light green and light blue containers such as clamshells, with a volume of less than 5 litres used for non-beverage products. Examples: Muffin or cake containers, salad containers, egg containers, trays. 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.
PLA, PHA, PHB – Beverage - Milk and Milk Substitutes	Deposit 	Deposit	✓	✓	Definition: Plastic bottles consisting of bio-plastics made of either PLA (polylactic acid), PHA (polyhydroxyalkanoates) and PHB (poly-3-hydroxybutyrate) polymers used for milk and milk substitutes where not on deposit. Examples: Bottles containing milk, soya or almond milk where not on deposit. Reporting Tips:  In BC: Please note the containers for the following beverages are on deposit and should not 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). Please note the following beverages are not on deposit and must be included in your steward report: ready-to-drink infant formulas, dietary supplements and meal replacements, condensed or evaporated milk, whipping cream, coffee cream or other coffee additives, buttermilk, drinkable

WeRecycle Material List – Subcategory	BC	SK	MB	ON	Examples & Reporting Tips (Examples provided for illustrative purposes only)
					yogurt or modified milk-derived products such as kefir.  In SK: Please note the following ready-to-drink beverages are not on deposit and should be included in your steward report: infant formula, dietary supplements and meal replacement products. Please note SK includes all milk beverages (including milk, buttermilk, cream, fluid coffee cream, lactose-free milk products, drinkable yogurts) and non-dairy ready-to-drink milk substitute beverages (such as rice milk, soy milk, almond milk, coconut milk) in the deposit program. Do not include these materials in your report.
PLA, PHA, PHB – Beverage - Wine and Spirits	Deposit	Deposit	✓	Deposit	Definition: Plastic bottles consisting of bio-plastics made of either PLA (polylactic acid), PHA (polyhydroxyalkanoates) and PHB (poly-3-hydroxybutyrate) polymers used for alcoholic beverages including wine and spirits. Examples: Wine, spirits, coolers, ciders. Reporting Tip: Exclude beverage containers designated under separate regulation.
PLA, PHA, PHB – Beverage - Non-Alcoholic	Deposit	Deposit	✓	✓	Definition: Plastic bottles consisting of bio-plastics made of either PLA (polylactic acid), PHA (polyhydroxyalkanoates) and PHB (poly-3-hydroxybutyrate) polymers used for non-alcoholic beverages. Examples: Soft drinks, water, fruit juices, flavoured water, sports and energy drinks, iced tea. Reporting Tips: Exclude beverage containers designated under separate regulation.

WeRecycle Material List – Subcategory	BC	SK	MB	ON	Examples & Reporting Tips (Examples provided for illustrative purposes only)
PLA, PHA, PHB Non-Beverage	✓	✓	✓	✓	Definition: Plastic containers consisting of bio-plastics made of either PLA (polylactic acid), PHA (polyhydroxyalkanoates) and PHB (poly-3-hydroxybutyrate) polymers for non-beverage products. Examples: PLA clamshell containers, PLA egg containers, peanut packaging. Reporting Tips: Report any PLA, PHA or PHB beverage cups used as service packaging in this subcategory.  In BC: Report PLA, PHA, PHB straws, cups, bowls, utensils and stir sticks which are now designated SUP/PLP. If supplying these items as PLP please include in your report the packaging associated with these products. If supplying these items as service packaging, there may be a change in the obligated party required to report and pay fees on these materials. Please see 1.10.4 for more information.
PLA, PHA, PHB Plastic Film	✓	✓	✓	✓	Definition: Plastic film consisting of bio-plastics made of either PLA (polylactic acid), PHA (polyhydroxyalkanoates) and/or PHB (poly-3-hydroxybutyrate) polymers. Examples: PLA, PHA, PHB shrink wrap around products, PLA, PHA, PHB bags for vegetables and salad, PLA, PHA, PHB film used around newspapers and magazines and catalogues for protection.  In BC: Report PLA, PHA, PHB plastic wrap, sandwich bags, bubble wrap which are now designated SUP/PLP. If supplying these items as PLP please include in your report the packaging associated with these products. If supplying these items as service packaging, there may be a change in the obligated party required to report and pay fees on these materials. Please see 1.10.4 for more information.

WeRecycle Material List – Subcategory	BC	SK	MB	ON	Examples & Reporting Tips (Examples provided for illustrative purposes only)
PLA, PHA, PHB Carry-Out Bags	✓	✓	✓	✓	Definition: Plastic carry-out bags consisting of bio-plastics made of either PLA (polylactic acid), PHA (polyhydroxyalkanoates) and/or PHB (poly-3-hydroxybutyrate) polymers. Reporting Tips: Only report carry-out bags made of either PLA, PHA or PHB.  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 BC, SK and ON is optional.
LDPE/HDPE Film	✓	✓	✓	✓	Definition: Includes plastic film made from LDPE, LLDPE, HDPE (Low Density, Linear Low-Density, High-Density Polyethylene) or combinations thereof. May display resin code #4 or #2. PE films reported under this category must not contain any barrier layers or other non-PE resins. Examples: May include certain 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, magazines and catalogues for protection. 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. Film that is comprised of resins other than PE or combinations of PE and other resins should be reported in the Plastic Laminates – Non-Beverage Category.

WeRecycle Material List – Subcategory	BC	SK	MB	ON	Examples & Reporting Tips (Examples provided for illustrative purposes only)
					 In BC: Report plastic recycling bags, bubble wrap and plastic polyethylene film sold on a roll which is designated SUP/PLP. If supplying these items as PLP, please include in your report the packaging associated with these products.
LDPE or HDPE Film Carry-Out Bags	✓	✓	✓	✓	Definition: Includes #4 LDPE or #2 HDPE (Low Density/High Density Polyethylene) film carry-out bags only provided at point of sale. May display resin code #4 or #2. Examples: Plastic shopping bags with our without images or text. • In MB: Stewards are required to report LDPE or HDPE Film carry-out bags in both KG and in number of units supplied. Reporting number of units supplied in BC, SK, ON is optional. • In BC: Report LDPE/HDPE film bags which are now designated SUP/PLP. If supplying these items as PLP please include in your report the packaging associated with these products. If supplying these items as service packaging, there may be a change in the obligated party required to report and pay fees on these materials. Please see 1.10.4 for more information.

WeRecycle Material List – Subcategory	BC	SK	MB	ON	Examples & Reporting Tips (Examples provided for illustrative purposes only)
Expanded Polystyrene - Food Packaging	✓	✓	✓	✓	Definition: All forms of expanded foam packaging used in food applications and may display resin code #6. Examples: Meat trays, beverage cups used as service packaging.  In BC: Report plates, cups, bowls, clamshells made of expanded polystyrene which are now designated SUP/PLP. If supplying these items as PLP please include in your report the packaging associated with these products. If supplying these items as service packaging, there may be a change in the obligated party required to report and pay fees on these materials. Please see 1.10.4 for more information
Expanded Polystyrene – Other	✓	✓	✓	✓	Definition: Other forms of expanded foam packaging for non-food uses displaying resin code #6. Examples: Foam packing peanuts, cushion packaging for electronics and appliances.  In BC: Report peanut and cushioning packaging sold as Single Use Products and Packaging Like Products.
Non-Expanded Polystyrene Beverage Bottles - Milk and Milk Substitutes	Deposit 	Deposit	✓	✓	Definition: Non-expanded polystyrene bottles used for milk and milk substitute beverages may display resin code #6. Reporting Tips: Report non-expanded polystyrene beverage cups used as service packaging in Non-Expanded Polystyrene - Other.  In BC: Please note the containers for the following beverages are on deposit and should not 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

WeRecycle Material List – Subcategory	BC	SK	MB	ON	Examples & Reporting Tips (Examples provided for illustrative purposes only)
					grains, nuts or vegetables), flavoured milk (where milk appears as one of the first three ingredients in the ingredient list). Please note the following beverages are not on deposit and must be included in your steward report: ready-to-drink infant formulas, dietary supplements and meal replacements, condensed or evaporated milk, whipping cream, coffee cream or other coffee additives, buttermilk, drinkable yogurt or modified milk-derived products such as kefir.  In SK: Please note the following ready-to-drink beverages are not on deposit and should be included in your steward report: infant formula, dietary supplements and meal replacement products. Please note SK includes all milk beverages (including milk, buttermilk, cream, fluid coffee cream, lactose-free milk products, drinkable yogurts) and non-dairy ready-to-drink milk substitute beverages (such as rice milk, soy milk, almond milk, coconut milk) in the deposit program. Do not include these materials in your report.
Non-Expanded Polystyrene Beverage Bottles - Wine and Spirits	Deposit	Deposit	✓	Deposit	Definition: Non-expanded polystyrene bottles used for alcoholic beverages and may display resin code #6. Examples: Wines, spirits, coolers, ciders. Reporting Tips: Exclude beverage containers designated under separate regulation.

WeRecycle Material List – Subcategory	BC	SK	MB	ON	Examples & Reporting Tips (Examples provided for illustrative purposes only)
Non-Expanded Polystyrene Beverage Bottles - Non-Alcoholic	Deposit	Deposit	✓	✓	Definition: Non-expanded polystyrene bottles used for non- alcoholic beverages and may display resin code #6. Examples: Soft drinks, juices, water, sports and energy drinks, iced tea Reporting Tips: Exclude beverage containers designated under separate regulation.
Non-Expanded Polystyrene – Other	✓	✓	✓	✓	Definition: All other non-expanded polystyrene packaging that is not included in any of the specific Non-Expanded Polystyrene categories above. May display resin code #6. 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.  In BC: Report plates, cups, bowls, utensils and clamshells made of non-expanded polystyrene which are designated SUP/PLP. If supplying these items as PLP please include in your report the packaging associated with these products. If supplying these items as service packaging, there may be a change in the obligated party required to report and pay fees on these materials. Please see 1.10.4 for more information.

Other Plastic Packaging (not listed above) < 5 Litres - Beverage - Milk and Milk Substitutes	Deposit 	Deposit			Definition: All forms of rigid 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. Examples: Yogurt beverages, Kefir beverages Reporting Tips:  In BC: Please note the containers for the following beverages are on deposit and should not 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). Please note the following beverages are not on deposit and must be included in your steward report: ready-to-drink infant formulas, dietary supplements and meal replacements, condensed or evaporated milk, whipping cream, coffee cream or other coffee additives, buttermilk, drinkable yogurt or modified milk-derived products such as kefir.  In SK: Please note the following ready-to-drink beverages are not on deposit and should be included in your steward report: infant formula, dietary supplements and meal replacement products. Please note SK includes all milk beverages (including milk, buttermilk, cream, fluid coffee cream, lactose-free milk products, drinkable yogurts) and non-dairy ready-to-drink milk substitute beverages (such as rice milk, soy milk, almond milk, coconut milk) in the deposit program. Do not include these materials in your report.
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WeRecycle Material List – Subcategory	BC	SK	MB	ON	Examples & Reporting Tips (Examples provided for illustrative purposes only)
Other Plastic Packaging (not listed above) < 5 Litres - Beverage - Wine and Spirits	Deposit	Deposit	✓	Deposit	Definition: All forms of rigid 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. Examples: Wine, spirits, coolers, ciders. Reporting Tips: Exclude beverage containers designated under separate regulation.
Other Plastic Packaging (not listed above) < 5 Litres - Beverage - Non-Alcoholic	Deposit	Deposit	✓	✓	Definition: All forms of rigid plastic packaging, containing less than 5 litres for non-alcoholic 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. Examples: Soft drinks, water and juice. Reporting Tips: Exclude beverage containers designated under separate regulation
Other Plastic Packaging (not listed above) ≥ 5 Litres – Beverage - Wine and Spirits	Deposit	Deposit	✓	Deposit	Definition: All forms of rigid 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. Examples: Wine jugs. Reporting Tips: Exclude beverage containers designated under separate regulation.

WeRecycle Material List – Subcategory	BC	SK	MB	ON	Examples & Reporting Tips (Examples provided for illustrative purposes only)
Other Plastic Packaging (not listed above) ≥ 5 Litres – Beverage - Non-Alcoholic	Deposit	Deposit	✓	✓	Definition: All forms of rigid plastic packaging, containing 5 litres or more, for non-alcoholic 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. Reporting Tips: Exclude beverage containers designated under separate regulation.
Other Plastic Packaging (not listed above) < 5 Litres - Non-Beverage	✓	✓	✓	✓	Definition: All forms of rigid 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. 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, and plastic hangers provided as service packaging with an item of clothing. 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

WeRecycle Material List – Subcategory	BC	SK	MB	ON	Examples & Reporting Tips (Examples provided for illustrative purposes only)
					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). Report lids for beverage containers that are not on deposit (if not using the Component Threshold Rule) in this material category.  In BC: Report straws, utensils, stir stick, plates, bowls, cups, non-durable plastic food containers (such as hard plastic lunch containers) not reported in any other material category which are now designated SUP/PLP. If supplying these items as PLP please include in your report the packaging associated with these products. If supplying these items as service packaging, there may be a change in the obligated party required to report and pay fees on these materials. Please see 1.10.4 for more information.
Other Plastic Packaging (not listed above) ≥ 5 Litres - Non-Beverage	✓	✓	✓	✓	Definition: All forms of rigid 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. Examples: Laundry detergent pails 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.

WeRecycle Material List – Subcategory	BC	SK	MB	ON	Examples & Reporting Tips (Examples provided for illustrative purposes only)
Natural and Synthetic Textiles				✓	Definition: Includes natural based textile packaging whether woven, beaten, knitted or otherwise manufactured. Examples: Fabric bags intended for more than one use provided as service packaging, butcher string, ribbons, organza bags. Reporting Tips: If a natural fabric bag (such as a bag made of cotton or burlap) which is intended for more than one use is supplied free of charge as service packaging, then the item is included and must be reported under Natural and Synthetic Textiles. Complimentary synthetic plastic bags intended for more than one use that are supplied to the 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. Please note in Recycle BC purchased bags or complimentary carry out bags need to be reported.

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

Steel Packaging

WeRecycle Material List – Subcategory	BC	SK	MB	ON	Examples & Reporting Tips (Examples provided for illustrative purposes only)
Steel Aerosol Containers	✓ 🌐 ▲	✓	✓	✓	Definition: All aerosol containers that are more than 50% by weight of steel. Examples for SK, MB and ON: 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.

WeRecycle Material List – Subcategory	BC	SK	MB	ON	Examples & Reporting Tips (Examples provided for illustrative purposes only)
					Examples for BC: Hairspray cans, deodorant spray cans and mousse spray cans, non-flammable food aerosol spray cans such as cheese and whipped cream. Reporting Tips: Do not report any packaging that is a designated material or category of packaging covered by other regulations.  In BC: Amendments to the BC Recycling Regulation in 2020 included changes to Schedule 2 containers previously managed under Schedule 5. Aerosol containers for cosmetic and beauty products, drugs, medicines and other health products should continue to be reported to Recycle BC. All other flammable aerosol containers are obligated under Schedule 2 and are no longer part of Recycle BC's Schedule 5 program. This includes flammable air freshener spray cans and cooking spray cans previously reported to Recycle BC. Food aerosol containers that are not flammable such spray cheese and whipped cream should continue to be reported to Recycle BC. For more information please contact Customer Relations or refer to: Reporting Guidance for Solvent and Flammable Liquids and Pesticide Containers under Schedule 2 » Recycle BC - Making a difference together.

WeRecycle Material List – Subcategory	BC	SK	MB	ON	Examples & Reporting Tips (Examples provided for illustrative purposes only)
Steel Paint Cans	✓	✓	✓	✓	Definition: Includes all sizes of paint and coatings cans that are more than 50% by weight of steel or other metal. Examples: Paint and coating cans, sealants, protective coatings. Reporting Tips: Do not report any packaging that is a designated material or category of packaging covered by other regulations.  In BC: 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.  In SK: Report steel paint cans for automotive paint, marine paint, non-latex concrete sealant, and paint for hobby, artistic or cosmetic use.  In MB: Report steel paint cans for automotive paint, marine paint, non-latex sealant, and paint for hobby, artistic or cosmetic use.  In ON: Exclude steel paint cans designated as Hazardous and Special Products (HSP).
Other Steel Containers and Packaging - Beverage Milk and Milk Substitutes	Deposit 	Deposit	✓	✓	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. Examples: Milk, soya milk and rich milk containers. Reporting Tips:  In BC: Please note the containers for the following beverages are on deposit and should not be included in your steward report: ∴ milk, milk substitutes such as rice milk, almond milk, soy milk, coconut milk (or

WeRecycle Material List – Subcategory	BC	SK	MB	ON	Examples & Reporting Tips (Examples provided for illustrative purposes only)
					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). Please note the following beverages are not on deposit and must be included in your steward report: ready-to-drink infant formulas, dietary supplements and meal replacements, condensed or evaporated milk, whipping cream, coffee cream or other coffee additives, buttermilk, drinkable yogurt or modified milk-derived products such as kefir.  In SK: Please note the following ready-to-drink beverages are not on deposit and should be included in your steward report: infant formula, dietary supplements and meal replacement products. Please note SK includes all milk beverages (including milk, buttermilk, cream, fluid coffee cream, lactose-free milk products, drinkable yogurts) and non-dairy ready-to-drink milk substitute beverages (such as rice milk, soy milk, almond milk, coconut milk) in the deposit program. Do not include these materials in your report.
Other Steel Containers and Packaging - Beverage Wine and Spirits	Deposit	Deposit	✓	Deposit	Definition: Containers that are more than 50% by weight of steel or other metal used for wine and spirits. Reporting Tips: Exclude beverage containers designated under separate regulation.
Other Steel Containers and Packaging - Beverage - Non-Alcoholic	Deposit	Deposit	✓	✓	Definition: Containers that are more than 50% by weight of steel or other metal used for non-alcoholic beverages. Examples: Fruit juices, energy drinks. Reporting Tips: Exclude beverage containers designated under separate regulation.

WeRecycle Material List – Subcategory	BC	SK	MB	ON	Examples & Reporting Tips (Examples provided for illustrative purposes only)
Other Steel Containers and Packaging - Non-Beverage	✓	✓	✓	✓	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. Examples: Steel food containers such as soup, lids and closures on packaging (closures for both beverage and non- beverage products), wire hangers when provided as service packaging with an item of clothing, cookie tins, tea tins. Reporting Tips: Exclude any steel containers designated under separate regulation.  In BC: Report cookie tins, coffee tins and other steel containers purchased as a product which are designated PLP. If supplying these items as PLP please include in your report the packaging associated with these products.

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Aluminum Packaging

WeRecycle Material List - Subcategory	BC	SK	MB	ON	Examples & Reporting Tips (Examples provided for illustrative purposes only)
Aluminum Aerosol Containers		✓	✓	✓	Definition: Includes aluminum aerosol containers that are at least 95% by weight aluminum. Examples for SK, MB and ON: Air freshener spray cans, hairspray cans, food spray cans, deodorant spray cans, mousse spray cans, Examples for Recycle BC: Hairspray cans, deodorant spray cans and mousse spray cans, non-flammable food aerosol spray cans such as cheese and whipped cream. Reporting Tips: Exclude aerosol containers designated under separate regulation for example aerosol paint cans.

WeRecycle Material List - Subcategory	BC	SK	MB	ON	Examples & Reporting Tips (Examples provided for illustrative purposes only)
					 In BC: Amendments to the BC Recycling Regulation in 2020 included changes to Schedule 2 containers previously managed under Schedule 5. Aerosol containers for cosmetic and beauty products, drugs, medicines and other health products should continue to be reported to Recycle BC. All other flammable aerosol containers are obligated under Schedule 2 and are no longer part of Recycle BC's Schedule 5 program. This includes flammable air freshener spray cans and cooking spray cans previously reported to Recycle BC. Food aerosol containers that are not flammable such as spray cheese and whipped cream should continue to be reported to Recycle BC. For more information please contact Customer Relations or refer to: Reporting Guidance for Solvent and Flammable Liquids and Pesticide Containers under Schedule 2 » Recycle BC - Making a difference together.
Aluminum Food Containers - Non-Beverage	✓	✓	✓	✓	Definition: Sealed, rigid containers that are at least 95% by weight of aluminum. Examples: Pet food cans, food cans, sardine cans, aluminum shoe polish containers and other similar non-food aluminum containers. Please report all aluminum pie plates and aluminum foil under Other Aluminum Packaging.

WeRecycle Material List - Subcategory	BC	SK	MB	ON	Examples & Reporting Tips (Examples provided for illustrative purposes only)
Aluminum - Beverage Containers - Milk and Milk Substitutes	Deposit 	Deposit	✓	✓	Definition: Sealed rigid containers that are at least 95% by weight of aluminum containing milk and/or milk substitutes. Examples: Milk, soya milk and rice milk aluminum containers where not on deposit. Reporting Tips:  In BC: Please note the containers for the following beverages are on deposit and should not 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). Please note the following beverages are not on deposit and must be included in your steward report: ready-to-drink infant formulas, dietary supplements and meal replacements, condensed or evaporated milk, whipping cream, coffee cream or other coffee additives, buttermilk, drinkable yogurt or modified milk-derived products such as kefir.  In SK: Please note the following ready-to-drink beverages are not on deposit and should be included in your steward report: infant formula, dietary supplements and meal replacement products. Please note SK includes all milk beverages (including milk, buttermilk, cream, fluid coffee cream, lactose-free milk products, drinkable yogurts) and non-dairy ready-to-drink milk substitute beverages (such as rice milk, soy milk, almond milk, coconut milk) in the deposit program. Do not include these materials in your report.

WeRecycle Material List - Subcategory	BC	SK	MB	ON	Examples & Reporting Tips (Examples provided for illustrative purposes only)
Aluminum - Beverage Containers - Wine and Spirits	Deposit	Deposit	✓	Deposit	Definition: Sealed rigid containers that are at least 95% by weight of aluminum containing beverage wine and spirits. Examples: Wine, spirits. Reporting Tips: Exclude beverage containers designated under separate regulation.
Aluminum - Beverage Containers - Non-Alcoholic	Deposit	Deposit	✓	✓	Definition: Sealed rigid containers that are at least 95% by weight of aluminum containing non-alcoholic beverage. Examples: Soft drinks, water, juice, energy and sports drinks, iced tea, vegetable juice, Reporting Tips: Exclude beverage containers designated under separate regulation.
Other Aluminum Packaging	✓	✓	✓	✓	Definition: Aluminum packaging not included in another aluminum packaging subcategory. Examples: Foil wrap supplied to the residential consumer as service packaging, pie plates, yogurt/sour cream seals, frozen food trays, lids and closures for beverage and non- beverage containers, tea light candle holders. Reporting Tips: With the exception of BC, exclude foil wrap, pie plates or other aluminum food trays purchased as products.  In BC: Report aluminum foil, pie plates, aluminum cooking trays, cookie tins, tin boxes which are now designated SUP/PLP. If supplying these items as PLP please include in your report the packaging associated with these products. If supplying these items as service packaging, there may be a change in the obligated party required to report and pay fees on these materials. Please see 1.10.4 for more information.

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Glass Packaging

WeRecycle Material List – Subcategory	BC	SK	MB	ON	Examples & Reporting Tips (Examples provided for illustrative purposes only)
Clear Glass - Beverage - Milk and Milk Substitutes	Deposit 	Deposit	✓	✓	Definition: Clear glass containers that are 50% or more glass by weight used for milk and milk substitutes. Examples: Milk, soya milk and rice milk glass containers, goat's milk bottled in clear glass where not on deposit. Reporting Tips:  In BC: Please note the containers for the following beverages are on deposit and should not 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). Please note the following beverages are not on deposit and must be included in your steward report: ready-to-drink infant formulas, dietary supplements and meal replacements, condensed or evaporated milk, whipping cream, coffee cream or other coffee additives, buttermilk, drinkable yogurt or modified milk-derived products such as kefir.  In SK: Please note the following ready-to-drink beverages are not on deposit and should be included in your steward report: infant formula, dietary supplements and meal replacement products. Please note SK includes all milk beverages (including milk, buttermilk, cream, fluid coffee cream, lactose-free milk products, drinkable yogurts) and non-dairy ready-to-drink milk substitute beverages (such as rice milk, soy milk, almond milk, coconut milk) in the deposit program. Do not include these materials in your report.

WeRecycle Material List – Subcategory	BC	SK	MB	ON	Examples & Reporting Tips (Examples provided for illustrative purposes only)
Clear Glass - Beverage - Wine and Spirits	Deposit	Deposit	✓	Deposit	Definition: Clear glass containers that are 50% or more glass by weight used for beverage wine and spirits. Examples: Wine, spirits, coolers, ciders bottled in clear glass. Reporting Tips: Exclude beverage containers designated under separate regulation.
Clear Glass - Beverage - Non-Alcoholic	Deposit	Deposit	✓	✓	Definition: Clear glass containers that are 50% or more glass by weight used for non-alcoholic beverage. Examples: Soft drinks, water, juice, iced tea, lemonade. Reporting Tips: Exclude beverage containers designated under separate regulation.
Clear Glass - Non-Beverage	✓	✓	✓	✓	Definition: Clear glass containers that are 50% or more glass by weight used for non-beverage products and not included in any other Clear Glass material sub-category.. Examples: Clear food containers such as pickles, salsa, tomato sauce and jam jars, ketchup bottles, cosmetic containers for creams and spice bottles. Reporting Tips: Excludes containers made of Pyrex, ceramics or crystal.

WeRecycle Material List – Subcategory	BC	SK	MB	ON	Examples & Reporting Tips (Examples provided for illustrative purposes only)
Coloured Glass – Beverage - Milk and Milk Substitutes	Deposit 	Deposit	✓	✓	Definition: Includes coloured glass containers used for milk and milk substitutes. Examples: Milk, soya milk and rice milk glass containers bottled in coloured glass where not on deposit. Reporting Tips:  In BC: Please note the containers for the following beverages are on deposit and should not 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). Please note the following beverages are not on deposit and must be included in your steward report: ready-to-drink infant formulas, dietary supplements and meal replacements, condensed or evaporated milk, whipping cream, coffee cream or other coffee additives, buttermilk, drinkable yogurt or modified milk-derived products such as kefir.  In SK: Please note the following ready-to-drink beverages are not on deposit and should be included in your steward report: infant formula, dietary supplements and meal replacement products. Please note SK includes all milk beverages (including milk, buttermilk, cream, fluid coffee cream, lactose-free milk products, drinkable yogurts) and non-dairy ready-to-drink milk substitute beverages (such as rice milk, soy milk, almond milk, coconut milk) in the deposit program. Do not include these materials in your report.

WeRecycle Material List – Subcategory	BC	SK	MB	ON	Examples & Reporting Tips (Examples provided for illustrative purposes only)
Coloured Glass – Beverage - Wine and Spirits	Deposit	Deposit	✓	Deposit	Definition: Includes coloured glass containers used for beverage wine and spirits. Examples: Wine, spirits, coolers, ciders bottled in coloured glass. Reporting Tips: Exclude beverage containers designated under separate regulation.
Coloured Glass – Beverage - Non-Alcoholic	Deposit	Deposit	✓	✓	Definition: Includes coloured glass containers used for non-alcoholic beverages. Examples: Soft drinks, water, juice, iced tea, lemonade Reporting Tips: Exclude beverage containers designated under separate regulation.
Coloured Glass - Non-Beverage	✓	✓	✓	✓	Definition: Coloured glass containers that are 50% or more glass by weight used for non-beverage products and are not included in any other coloured glass packaging sub-category. Examples: Olive oil bottles, balsamic vinegar bottles, cosmetic containers for creams that are coloured glass. Reporting Tips: Exclude containers made of Pyrex, ceramics or crystal.

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