

**SCHEDULE A**  
**RULES FOR STEWARDS WITH RESPECT TO PAYMENT OF FEES RESPECTING**  
**MHSM (2008/2009)**

**1. Interpretation** in these Rules:

**Affiliates**, means a steward is affiliated with another entity if it controls or is controlled by the other entity or if both entities are controlled by a common entity, where "control" in the case of a corporation has the meaning ascribed thereto by subsection 1(5) of the Business Corporations Act (Ontario) as amended from time to time;

**Base Interest Rate** means the prejudgment interest rate established from time to time under the Rules of Civil Procedure of the Courts of Justice Act, as amended from time to time, for prejudgment interest;

**Brand Owner**, with respect to a specific product or good, that is MHSM, where such product/good, or its packaging bears a trademark means during any time in the Data Period;

- (a) a person Resident in Ontario who is the registered holder of the trademark, or
- (b) a person Resident in Ontario who is the licensee, in respect of the trademark, or
- (c) a person Resident in Ontario, who owns the intellectual property rights to the brand of the product or good, or
- (d) a person Resident in Ontario, who is the licensee, in respect of the intellectual property rights or the trademark;

Where "licensee" includes a person who packages goods, the products/goods are MHSM and bears a trademark, other than a packer, producer or filler of Private Label Goods, and includes any person whose corporate name or business name registration contains the trademark;

**Commencement Date** means July 1, 2008;

**Data Period** means the 3 month periods ending September 30, 2008; December 31, 2008, March 31, 2009, June 30, 2009, September 30, 2009 and December 31, 2009;

**Designated IC&I business** means a business that is not required to submit a Generator Registration Report with respect to municipal hazardous or special waste under subsection 18 (1) of Regulation 347, made under the Environmental Protection Act, as amended from time to time, and generates municipal hazardous or special waste and that does not generate more than 100 kilograms per month of municipal hazardous or special waste;

**Filed** means electronically submitted or mailed to Stewardship Ontario or such other address as identified to the stewards by mail or electronically;

**First Importer** means a person Resident in Ontario, who imports into Ontario, a specific product or good that is MSHM, for which a Brand Owner does not exist in Ontario and includes a person Resident in Ontario who is the first to take title to such product or good, upon or after arrival in Ontario from elsewhere during the Data Period;

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**Franchisor, Franchisee and Franchise System** have the meaning ascribed thereto under the Arthur Wishart Act (Franchise Disclosure), 2000, as amended from time to time;

**Municipal Hazardous or Special Materials (MHSM)** means those goods and products set out in Appendix A which are sold or delivered in Ontario to consumers, or consumed / used by Designated IC&I businesses, that result in the generation of municipal hazardous or special waste;

**MHSM Steward's Report** means a report prepared by a steward describing the aggregate amount of MHSM, that was sold or delivered in Ontario in the Data Period by the steward or his Franchisees and / or his Affiliates containing the information in accordance with Appendix B;

**MHSM Packaging** means materials that are used for the containment, protection, handling, delivery and presentation of MHSM products/ goods sold or delivered to consumers in Ontario;

**Private Label Goods** means goods that carry the brand or trademark of a Brand Owner and sold or delivered to consumers by such Brand Owner that is a retail outlet in Ontario;

**Published Address** means an address in Ontario appearing in a current telephone directory or a recognized current published business directory;

**Remitter** means a company that has executed a Remitter's Agreement;

**Remitter's Agreement** means an agreement among Stewardship Ontario, a Remitter and a person designated under these Rules as a MHSM steward which provides that the Remitter will file a Remitter's Report and pay fees to Stewardship Ontario on behalf of a steward for such MHSM that was sold or delivered by the Remitter in Ontario and will inform such steward of the amount of fees paid to Stewardship Ontario. Stewardship Ontario shall not be required to execute a Remitter's Agreement with any party;

**Remitter's Report** means a report prepared by a Remitter and filed with Stewardship Ontario on behalf of a steward, pursuant to a Remitter's Agreement, describing the aggregate amount of MHSM that was sold or delivered by the Remitter in Ontario in the Data Period on behalf of the steward and containing the information in accordance with Appendix C;

**Resident in Ontario**, with respect to a corporation, means a corporation that has a permanent establishment in Ontario, in accordance with the provisions of Appendix D, during any time in the Data Period;

**Rules** means these rules;

## **2) Designation of Stewards**

- (1) A Brand Owner is designated as a steward with respect to all MHSM, for which it is Brand Owner in the Data Period.
- (2) A First Importer is designated as a steward with respect to all MHSM, for which it is First Importer in the Data Period.
- (3) A Franchisor is designated as a steward with respect to all MHSM, which are within the relevant Franchise System in the Data Period.
- (4) In the event there are two Brand Owners or a Brand Owner and a First Importer for the same MHSM, the Brand Owner or First Importer more directly connected to the production of the MHSM shall be designated as the steward, but where the Brand Owner is a Franchisor who is Resident in Ontario, the Franchisor shall be designated as the steward.
- (5) In the event there is not a brand for a particular MHSM product/good and if the manufacturer is resident in Ontario, the manufacturer of said product / good shall be designated as the steward for such product, otherwise the First Importer shall be designated as the steward for such MHSM product/good.

## **3) Steward's Report**

- (1) Every steward shall file its first MHSM Steward's Report with Stewardship Ontario not later than 90 days after Commencement Date, or 90 days after such steward is notified, whichever is later. A steward is notified:
  - (a) on the day the steward receives personal service via email, or
  - (b) three days following the sending by prepaid first class postage to the steward at its Published Address in Ontario, of a copy of these Rules or a written notice of how to obtain a copy of these Rules,
- (2) Stewards may amend a MHSM Steward's Report with the consent of Stewardship Ontario to correct information in the Steward's Report that is in error or to replace data previously reported.
- (3) Thereafter, a MHSM Steward shall file a MHSM Steward's Report in accordance with the schedule as set out in Appendix E.
- (4) Notwithstanding the above Stewardship Ontario may, acting reasonably require a steward to file a MHSM Steward's Report by sending a written request to the steward.

## **4) Fees Payable**

Stewards shall pay fees to Stewardship Ontario in accordance with Appendix E of these Rules. The amount of fees payable shall be the sum for categories set out in the MHSM Steward's Report of the product of the amount of each such MHSM set out in a

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MHSM Steward's Report multiplied by the rates set out in the table of fees attached as Appendix F of these Rules.

### **5) Relief from Requirements to Report and Pay Fees**

To the extent that a Remitter reports and pays fees on MHSM of a Steward in accordance with a Remitter's Agreement, such steward shall be relieved of reporting such MHSM under subsection 3 (1) and 3 (3), and paying fees on such MHSM under section 4.

### **6) Penalties, Interest and Back Fees**

- (1) Stewards who fail to pay fees by the dates specified in Appendix E, will be subject to a penalty calculated at 10% of fees due and payable.
- (2) Interest on unpaid fees shall accrue from such date at the Base Interest Rate plus 3%.
- (3) Stewardship Ontario may waive all or part of any penalty or interest charges otherwise payable under these Rules.
- (4) In the event that the amounts reported in a MHSM Steward's Report are inaccurate, any deficiency in fees paid resulting from such inaccuracies shall be immediately due and payable from the date of the filing of the correcting MHSM Steward's Report, and, if not paid within 30 days, will be subject to a penalty equal to 10% of such fee deficiency.

### **7) Record Provision and Retention**

- (1) Stewards shall promptly provide data including calculation methodology, product and packaging data, audit reports, list of brands reported and list of brands excluded from report, and allocation percentages, used by stewards in the preparation of the MHSM Steward's Report upon request from Stewardship Ontario.
- (2) Stewards shall retain records to substantiate and verify the amount set out in their MHSM Steward's Report for a period of not less than five years from the date of the MHSM Steward's Report to which they relate. A steward shall grant access to Stewardship Ontario upon its request to examine its books and records to enable Stewardship Ontario to audit and inspect such records respecting a MHSM Steward's Report up to five years after the date of receipt of such MHSM Steward's Report by Stewardship Ontario.

### **8) Dispute Resolution**

If any dispute arises between a steward and Stewardship Ontario as to the amount of MHSM that is required to be included in a MHSM Steward's Report:

- (1) The parties shall attempt to resolve the dispute through designated representatives from each of Stewardship Ontario and the steward within thirty (30) days upon which written notice of the dispute was first given, or as otherwise agreed upon.

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- (2) If the parties are unable to resolve the dispute within the above period, the steward and Stewardship Ontario shall, within thirty (30) days thereafter, jointly select an arbitrator to arbitrate the dispute.
- (3) The arbitrator shall render a decision on the dispute and the award arising therefrom, in accordance to the Arbitration Act, 1991, as amended from time to time.
- (4) Non-payment or failing to file a MHSM Steward's Report by a steward shall not be items subject to arbitration.

### **9) Interpretive Memoranda**

Stewardship Ontario may publish on its website interpretive memoranda describing its interpretations of these Rules and how it proposes to administer them.

### **10) Publishing of Company Names**

- (1) The names of stewards filing MHSM Steward's Reports with Stewardship Ontario will be posted on the Stewardship Ontario website.
- (2) The names of companies who have executed a Remitters Agreement will be posted on the Stewardship Ontario website.
- (3) Stewardship Ontario may post the registry of all brands reported in MHSM Steward's Reports from time to time.
- (4) Stewardship Ontario may publish on its website the names of any person that may appear to be a steward Resident in Ontario, but which it has determined upon investigation not to be Resident in Ontario.

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**Appendix A  
Municipal Hazardous or Special Materials Definitions**

<b>MHSM Definitions</b>	<b>Inclusions</b>	<b>Exclusions</b>
<p><b>Paints and Coatings</b> – Means latex, oil and solvent-based architectural coatings, including paints and stains, whether tinted or untinted.</p>	<p>All architectural paints and coatings for household and industrial use</p>	<ul style="list-style-type: none"> <li>• Paints containing pesticides that would be included in the pesticide category</li> <li>• Products sold in containers with a volume greater than 30 litres</li> <li>• Bitumen based driveway and roof coatings and sealers</li> </ul>
<p><b>Solvents</b> – Means liquid products that are intended to be used to dissolve or thin a compatible substance and,</p> <ol style="list-style-type: none"> <li>1. are comprised of 10% or more of water-immiscible liquid hydrocarbons, including halogen-substituted liquid hydrocarbons; or,</li> <li>2. are flammable as described in part (c) of “municipal hazardous waste” in Ontario Reg. 542.</li> </ol> <p><b>Water-miscibility</b> – Means the ability of a material (or mixture) to mix uniformly with water, without separating. A 1:5 ratio of material to water, at 20°C does not display visible separation in less than 1 hour. This includes mixing by dissolving, reacting, suspending, or dispersing. [ref. CSA Z752]</p>	<p>Based on this definition, products sold as solvents contain (but not limited to) materials as turpentine, alcohols (methanol, isopropanol, ethanol), ketones (acetone, methyl ethyl ketone), xylene, toluene, mineral spirits, linseed oil, naphtha and methylene chloride. Such products are marketed as paint thinners, lacquer thinners, automotive body resin solvents, contact cement thinners, paint strippers and degreasers sold into the retail market</p>	<ul style="list-style-type: none"> <li>• Products sold as fuels</li> <li>• Products sold in containers with a volume greater than 30 litres</li> <li>• Cleaning products that are not sold as solvents</li> </ul>
<p><b>Oil Filters</b> – Means filters produced and/or arriving into the province, and which are for sale, directly or as part of a product, in Ontario.</p>	<p><b>Applicable Filter List</b></p> <ul style="list-style-type: none"> <li>• Spin-on or element style filter that is used in hydraulic, transmission or internal combustion engine applications including diesel fuel filters</li> <li>• Household furnace fuel filter</li> <li>• Coolant filter</li> <li>• Storage tank diesel fuel filter</li> <li>• Sump type automatic transmission filter</li> <li>• Plastic/paper element style filter</li> </ul> <p>Diesel fuel filter used at retail &amp; commercial pump islands</p>	<ul style="list-style-type: none"> <li>• Gasoline fuel filter</li> <li>• Air filter</li> <li>• Household furnace air filter</li> <li>• Sock-type filter</li> </ul>
<p><b>Oil Containers</b> – Means, oil containers with a volume of 30 litres or less, which are used for the containment of lubricating oil products including:</p> <ul style="list-style-type: none"> <li>o Petroleum-derived or synthetic</li> <li>o Crankcase, engine and gear oils, and hydraulic, transmission and heat transfer fluids, and</li> <li>o Fluids used for lubricating</li> </ul>	<p><b>Applicable Oil Container List</b></p> <ul style="list-style-type: none"> <li>• Synthetic crankcase or engine oil</li> <li>• Hydraulic fluid</li> <li>• Polyolester fluids</li> <li>• Circulating oil or turbine oil</li> <li>• Paper machine oil</li> <li>• Transmission fluid</li> <li>• Power steering fluid</li> <li>• Gear oil</li> </ul>	<p><b>Excluded Oil Container List</b></p> <ul style="list-style-type: none"> <li>• Ethylene glycol heat transfer fluid</li> <li>• Propylene glycol heat transfer fluid</li> <li>• Silicone heat transfer fluid</li> <li>• Synthetic aromatic hydrocarbon heat transfer fluid</li> <li>• Glycol-based heat transfer fluid</li> <li>• Water glycol hydraulic fluid</li> </ul>

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<b>MHSM Definitions</b>	<b>Inclusions</b>	<b>Exclusions</b>
<p>purposes in machinery or equipment.</p>	<ul style="list-style-type: none"> <li>• Vegetable oil for lubrication</li> <li>• Re-refined oil</li> <li>• Electrical insulating oil</li> <li>• Refrigeration system oil</li> <li>• Compressor oil</li> <li>• Mineral heat transfer fluid</li> <li>• Marine engine oil for vessels operating domestically</li> <li>• Metal working oil</li> <li>• Form release oil</li> <li>• Textile oil</li> <li>• Chain oil</li> <li>• Rock drill oil</li> <li>• 2-cycle engine oil</li> <li>• Gasoline / 2-cycle engine oil mixes</li> <li>• Saw guide oil</li> <li>• Drawing, stamping and shaping oil</li> <li>• Process oil</li> <li>• Dedusting oil</li> <li>• Marine cylinder oil</li> <li>• Machine tool and slideway lubricant</li> <li>• Natural gas compressor oil</li> <li>• Conveyor lube</li> <li>• Dripless lube</li> <li>• Quenching oil</li> <li>• Pneumatic system oil</li> <li>• Rustproof oil</li> <li>• Food grade white mineral oil</li> </ul>	<ul style="list-style-type: none"> <li>• Phosphate ester hydraulic fluid</li> <li>• Hydraulic oil dye</li> <li>• Polyglycol synthetic compressor oil</li> <li>• Base oil, including re-refined base oil</li> <li>• Grease</li> <li>• Oil additive</li> <li>• Oil treatment</li> <li>• Diesel fuel treatment</li> <li>• Cleaning/flushing fluids for motors/equipment</li> <li>• Winter start fluid</li> <li>• Brake fluid</li> <li>• Undercoating</li> <li>• Penetrating oil</li> <li>• Hydraulic jack oil</li> <li>• 3-in-1 household oil</li> <li>• Aerosol propelled lubricant</li> <li>• Gun oil</li> <li>• Kerosene</li> <li>• Urethane coating</li> <li>• Sewing machine oil</li> <li>• Export oil sales</li> <li>• Cooking oil</li> <li>• Windshield washer fluid</li> <li>• Emulsified oil</li> </ul>
<p><b>Single Use Dry Cell Batteries</b> – Means batteries that are one or more cells, including case, terminals and markings. The source of electrical energy is obtained by the direct conversion of chemical energy that is not designed to be charged by any other electrical source.</p>	<p>Easily removable batteries according to the following chemistry:</p> <ul style="list-style-type: none"> <li>• Alkaline-Manganese</li> <li>• Zinc-Carbon</li> <li>• Lithium batteries</li> <li>• Button Cells (a variety of chemistries such as those used in hearing aids, watches)</li> </ul> <p>Includes batteries provided within other products such as toys, electronics.</p>	<ul style="list-style-type: none"> <li>• Secondary batteries that are designed to be recharged</li> </ul>
<p><b>Antifreeze</b> – Means ethylene or propylene glycol used or intended for use as a vehicle engine coolant.</p>	<p>Includes premixed (water diluted) and concentrated product</p>	<ul style="list-style-type: none"> <li>• Factory Fill initial charge of vehicle antifreeze</li> <li>• Plumbing antifreeze</li> <li>• Vehicle windshield antifreeze</li> <li>• Product marketed as industrial heat transfer fluid</li> <li>• Fuel (gasoline &amp; diesel) antifreeze</li> <li>• Lock De-Icer &amp; Antifreeze</li> <li>• Air Brake antifreeze</li> <li>• Antifreeze which does not contain ethylene or propylene glycol</li> </ul>

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MHSM Definitions	Inclusions	Exclusions
<p><b>Pressurized containers –</b>  <b>Means:</b>                      - Seamless Cylinders and Tubes: TC-3AAM, TC-3AAXM, TC-3ALM, TC-3AM, TC-3ANM, TC-3ASM, TC-3AXM, TC-3EM, and TC-3HTM.                      - Welded Cylinders and Spheres: TC-4AAM-33, TC-4BM, TC-4BM17ET, TC-4BAM, TC-4BWM, TC-4DM, TC-4DAM, TC-4DSM and TC-4EM                      - Non-refillable Containers: TC-39M                      - Composite Cylinders: TC-3FCM and TC-3HWM.                      - Insulated Cylinders: TC-4LM                      - Cylinders for Acetylene Service: TC-8WM and TC-8WAM</p>	<p>This includes:</p> <ul style="list-style-type: none"> <li>• All industrial gas cylinders</li> <li>• All medical gas cylinders</li> <li>• All laboratory gas cylinders</li> <li>• All Beverage gas cylinders</li> <li>• All Specialty gas cylinders</li> <li>• All Breathing air supply cylinders</li> <li>• All Single use non-refillable cylinders</li> <li>• All Portable refillable propane cylinders</li> </ul>	<ul style="list-style-type: none"> <li>• products sold in containers with a volume greater than 30 litres</li> <li>• Aerosols</li> <li>• Butane Lighters</li> <li>• Reservoir tanks intended for use with an air compressor</li> <li>• Cylinders that must be punctured for use (e.g. small CO<sub>2</sub> )</li> <li>• Cylinders over 100 kilogram</li> </ul>
<p><b>Fertilizers</b> - Means packaged products regulated under the Fertilizers Act (Canada)</p>	<p>All N-P-K fertilizers, micronutrients, supplements that are registered under the Fertilizers Act (Canada), and therefore would bear a Fertilizers Act Registration Number and are packaged in 30 kilogram quantities or less.</p>	<ul style="list-style-type: none"> <li>• Compost (that do not make N-P-K claim)</li> <li>• Fertilizers and supplements exempted from registration including:                             <ul style="list-style-type: none"> <li>a) fertilizers and supplements set out in Schedule II (Fertilizer Regulations)</li> <li>b) farm fertilizers that do not contain pesticides and that satisfy section 10 of the Fertilizer Regulations;</li> <li>c) supplements sold only for correction of soil acidity or alkalinity;</li> <li>d) supplements referred to in subsections 10.2(3) and (5) (Fertilizer Regulations) – (i.e., seeds coated with inoculant );</li> <li>e) peat, peat moss, sphagnum moss, tree bark and other fibrous organic matter that is represented for use only in improving the physical conditions of the soil;</li> <li>f) customer-formula fertilizers;</li> <li>g) specialty fertilizers, other than those referred to in paragraph (b) of the definition "specialty fertilizers", that do not contain pesticides; and</li> <li>h) potting soils that contain supplements, if those supplements are registered</li> </ul> </li> </ul>



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MHSM Definitions	Inclusions	Exclusions
		under the Act.
<p><b>Pesticides</b> – Means pesticides including fungicides, herbicides and insecticides registered under the Pest Control Products Act (Canada) that are required to display on the label the symbol shown in Schedule III of the Pest Control Products Regulation (Canada) the signal words “danger” or “warning”, and “poison” and represented by the skull &amp; crossbones inside the precautionary symbols diamond or octagon.</p>	<p>Pesticides meeting the definition include all Federal Classifications, i.e., Domestic, Commercial, Agricultural and Restricted pesticides. The definition ensures that pesticides that contain at least 10% petroleum distillates (and therefore pose an aspiration hazard) are included.</p>	<ul style="list-style-type: none"> <li>• Insect repellents for personal use</li> <li>• Sanitizers and disinfectants</li> <li>• Pet products</li> <li>• Products regulated under the Food and Drugs Act (Canada)</li> <li>• Pool chemicals</li> <li>• Insecticidal soaps</li> <li>• Diatomaceous earth</li> <li>• Ant traps</li> </ul>

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**Appendix B  
Form of MHSM Steward's Report**

Name of Steward

Mailing address

Billing address

Primary Contact Person for MHSM Steward's Report

Email address

Units, Kilograms or Volume of Municipal Hazardous or Special Materials sold or delivered in Ontario for the brands owned, or first imported into Ontario in the data period.

MHSM	MHSM Sub-Category	Units	Volume	Kilograms
Paint & Coatings	< = 250 mL >250 ml – 1 L <1 – 5 L >5 L Aerosols			NA
Solvents				NA
Used Oil Filters	<8 inches > 8 inches		NA	
Oil Containers				NA
Single Use Batteries			NA	
Pressurized cylinders	Non-refillable Refillable		NA	
Antifreeze				NA
Pesticides				
Fertilizer				

NA – not applicable

Required information to be included in the MHSM Steward's Report:

1. Description of methodology and data used to prepare this MHSM Steward's Report;
2. Description of Excluded Waste deductions from MHSM Steward's Report,
3. List of brands or trade marks covered in this MHSM Steward's Report;
4. List of affiliates and /or franchisees included in this MHSM Steward's Report; and
5. Declaration of accuracy of contents of this MHSM Steward's Report.

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**Appendix C  
Form of MHSM Remitter's Report**

Name of Remitter

Mailing address

Billing address

Primary Contact Person for MHSM Remitter's Report

Email address

Units, Kilograms or Volume of Municipal Hazardous or Special Materials sold or delivered in Ontario for the products covered in the Remitter's Agreement in the data period.

MHSM	MHSM Sub-Category	Steward Name	Units	Volume	Kilograms
Paint & Coatings	< = 250 mL >250 ml – 1 L <1 – 5 L >5 L Aerosols				NA
Solvents					NA
Used Oil Filters	<8 inches > 8 inches			NA	
Oil Containers					NA
Single Use Batteries				NA	
Pressurized cylinders	Non-refillable Refillable			NA	
Antifreeze					NA
Pesticides					
Fertilizer					

NA – not applicable

Required information to be included in the MHSM Remitter's Report:

1. Description of methodology and data used to prepare this MHSM Remitter's Report;
2. Description of Excluded Waste deductions from MHSM Remitter's Report,
3. List of brands or trade marks covered in this MHSM Remitter's Report;
4. List of all stewards that this Remitter's agreement includes and associated fees by steward; and
5. Declaration of accuracy of contents of this MHSM Remitter's Report.

**Appendix D**

**Resident in Ontario (Corporation)**

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

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

**Contracting Employees or Inventory Sufficient**

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

**Commission Agent not Sufficient**

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

**Parent of Subsidiary not Sufficient**

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

**Licensed Insurance Company Sufficient**

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

**Purchasing Office not Sufficient**

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

**Ownership of Land Sufficient**

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

**Production Packing and other Activities Sufficient**

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

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**Machinery or Equipment Sufficient**

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

**Principal Place of Business Sufficient**

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

**Charter or By Laws designating Head or Registered Office Sufficient**

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

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**Appendix E**

**Payment and Reporting Schedule**

Payment and reporting schedule will be quarterly. The reporting schedule will depend on when a steward is notified, outlined below.

Description of Steward Responsibility	2008/2009 Period End Date	2008/2009 Payment and Filing Due Date
2008 Q3 Obligation	September 30, 2008	October 31, 2008
2008 Q4 Obligation	December 31, 2008	January 31, 2009
2009 Q1 Obligation	March 31, 2009	April 30, 2009
2009 Q2 Obligation	June 30, 2009	July 31, 2009
2009 Q3 Obligation	September 30, 2009	October 31, 2009
2009 Q4 Obligation	December 31, 2009	January 31, 2010

Stewards who fail to pay fees as set out in the instalment schedule above shall pay in addition:

- A penalty of 10% of the fees due and payable.
- Interest at the posted prime interest rate plus 3% on any outstanding balance due

If a steward is notified within the meaning of 3 (1) later than June 29, 2008, then the filing deadlines shall be as follows:

Notification date is on or after	Filing schedule	Obligation	2008/2009 Filing and Payment Due Date
June 29, 2008 and before October 30, 2008	First	Q3 - 2008	Notification date plus 93 days
	Second	Q4 - 2008	January 31, 2009
	Third	Q1 - 2009	April 30, 2009
	Fourth	Q2 - 2009	July 31, 2009
	Fifth	Q3 - 2009	October 31, 2009
	Sixth	Q4 - 2009	January 31, 2010
October 30, 2008 and before January 27, 2009	First	Q3 - 2008 & Q4 - 2008	Notification date plus 93 days
	Second	Q1 - 2009	April 30, 2009
	Third	Q2 - 2009	July 31, 2009
	Fourth	Q3 - 2009	October 31, 2009
	Fifth	Q4 - 2009	January 31, 2010
January 27, 2009 and before April 29, 2009	First	Q3 - 2008 Q4 - 2008 & Q1 - 2009	Notification date plus 93 days
	Second	Q2 -2009	July 31, 2009
	Third	Q3 -2009	October 31, 2009
	Fourth	Q4 -2009	January 31, 2010

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April 29, 2009	and before	July 30, 2009	First	Q3 - 2008 Q4 - 2008 Q1 - 2009 & Q2 - 2009	Notification date plus 93 days
			Second	Q3 - 2009	October 31, 2009
			Third	Q4 - 2009	January 31, 2010
July 30, 2009	and before	October 30, 2009	First	Q3 - 2008 Q4 - 2008 Q1 - 2009 Q2 - 2009 & Q3 - 2009	Notification date plus 93 days
			Second	Q4 - 2009	January 31, 2010
October 30, 2009			First	Q3 - 2008 Q4 - 2008 Q1 - 2009 Q2 - 2009 Q3 - 2009 & Q4 - 2009	Notification date plus 93 days

Stewards who fail to pay fees as set out in the instalment schedule above shall pay in addition:

- A penalty of 10% of the fees due and payable.
- Interest at the posted prime interest rate plus 3% on any outstanding balance due

**MHSM Rules for July 1, 2008 to December 31, 2009**

**Appendix F**

**Table of Fees: July 1, 2008 to December 31, 2009**

Material	Units for Fee Rate	Standard Sizes	Fee Rate
Paints and coatings			
< = 250 mL	\$/unit	0.250L	\$0.024
> 250 mL – 1 L	\$/unit	0.945L	\$0.089
> 1 – 5 L	\$/unit	3.78L	\$0.358
> 5 L	\$/unit	18.90L	\$1.789
aerosols	\$/unit	0.300L	\$0.028
Solvents	\$/litre		\$0.196
Antifreeze	\$/litre		\$0.073
Oil filters	\$/unit	8 inches or less	\$0.499
	\$/unit	Greater than 8 inches	\$0.998
Oil containers	\$/litre		\$0.045
Pressurized containers			
Non-refillable	\$/unit		\$0.334
Refillable	\$/unit		\$0.366
Single use dry cell batteries	\$/kg		\$0.125
Pesticides	\$/litre or \$/kg		\$0.492
Fertilizers	\$/litre or \$/kg		\$0.023