

**MHSM Rules for 2010 Obligation Year
For the period January 1, 2010 to June 30, 2010**

**SCHEDULE A
RULES FOR STEWARDS WITH RESPECT TO PAYMENT OF FEES RESPECTING MHSM
(2010)**

These Rules do not revoke or amend any previously approved MHSM Rules for Stewards with Respect to Payment of Fees Respecting MHSM, and have effect for the period beginning January 1, 2010 and ending on June 30, 2010.

1) Interpretation in these Rules:

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

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

Where “licensee” includes a person who packages goods, the products or goods are MHSM or MHSM Packaging 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 January 1, 2010;

Commercial Connection, a person has a commercial connection with MHSM if it derives a direct economic benefit when such MHSM is or was Supplied;

Consolidated MHSW Program Plan means the waste diversion program required to be developed by the Minister in the Minister’s Program Request Letter dated July 22, 2008;

Data Period means the 3 month periods ending March 31, 2010 and June 30, 2010;

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 MHSW;

End date is June 30, 2010;

Filed means electronically submitted by a steward to Stewardship Ontario through the interactive website, stipulated by Stewardship Ontario. Filed in the case of a steward that has previously filed a MHSM Steward’s Report, means sent to the steward in accordance with the contact information set out in such report. Filed when effected by Stewardship

***MHSM Rules for 2010 Obligation Year
For the period January 1, 2010 to June 30, 2010***

Ontario with respect to a steward that has not previously filed a MHSM Steward's Report, means notified as defined in paragraph 3(1) of these Rules;

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;

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

Interest Rate means the prime rate established by CIBC as at the close of business on the first day of each month plus three (3) percent;

Measured Return Share means a share of the costs of consolidating, transporting, recycling or disposing of Obsolete MHSW or MHSW that are Fertilizers or Pesticides as defined in Appendix A of these Rules;

Measured Return Share Steward's Report means a report prepared by Stewardship Ontario on a quarterly basis, that contains the information in accordance with Appendix D;

Minister means Minister of the Environment, Province of Ontario;

Municipal Hazardous or Special Materials (MHSM) means those goods and products set out in Appendix A which are Supplied to consumers, or consumed or used by Designated IC&I businesses that result in the generation of MHSW;

MHSM Steward's Report means a report prepared by a steward describing the aggregate amount of MHSM, that was Supplied in each Data Period by the steward or his Franchisees containing the information in accordance with Appendix B and filed with Stewardship Ontario in the timeframes set out in Appendix F;

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

Municipal Hazardous or Special Waste (MHSW) has the meaning as defined in 1(1) of Ontario Regulation 542/06;

Obsolete MHSW Cost means the Service Cost associated with the management of Obsolete MSHW;

Pesticide or Fertilizer has the meaning ascribed in Appendix A of these Rules;

Private Label Goods means goods that carry the brand or trademark of a Brand Owner and Supplied by such Brand Owner;

Program Request Letter means the letter from the Minister to Waste Diversion Ontario dated July 22, 2008 requiring Waste Diversion Ontario to develop a waste diversion program in respect of certain categories of MHSW in addition to the waste covered by the Plan approved by the Minister on February 19, 2008;

***MHSM Rules for 2010 Obligation Year
For the period January 1, 2010 to June 30, 2010***

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 with a Steward and Stewardship Ontario;

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 Supplied 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 Supplied 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 E, during any time in the Data Period;

Rules means these Rules;

Service Cost means the cost to manage, transport, consolidate, process, dispose of, or any other waste management cost, of MHSW;

Supplied means sold, leased, donated, disposed of, used, transferred the possession or title of, or otherwise made available or distributed for use in the Province of Ontario; Supply and Supplies have similar meanings;

MHSM Rules for 2010 Obligation Year
For the period January 1, 2010 to June 30, 2010

2) Designation of Stewards

For the purpose of determining which person shall be designated as a steward for a particular category of MHSM the following provisions shall apply, in the order in which they are set out. If two or more persons are designated as a steward pursuant to the following, then the earlier provision shall prevail.

- (1) A Brand Owner is designated as a steward with respect to all MHSM or MHSW,
 - a. for which it is the Brand Owner and Supplied such MHSM during the Data Period, for which it has a Commercial Connection;
 - b. in the case of Obsolete MHSW, for which it is the Brand Owner and such Obsolete MHSW was collected by Stewardship Ontario during the Data Period.
- (2) A First Importer is designated as a steward with respect to all MHSM or MHSW,
 - a. for which it is the First Importer and Supplied such MHSM during the Data Period;
 - b. in the case of Obsolete MHSW, for which it is the First Importer and such Obsolete MHSW was collected by Stewardship Ontario during the Data Period.
- (3) A Franchisor is designated as a steward with respect to all MHSM or MHSW,
 - a. Supplied within the relevant Franchise System during the Data Period;
 - b. in the case of Obsolete MHSW, for which it is the Franchisor and such Obsolete MHSW was collected by Stewardship Ontario during the Data Period.
- (4) In the event there is more than one Brand Owner for the same MHSM, the Brand Owner 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 no identifiable brand on a particular MHSM product or good and if the manufacturer of the MHSM is resident in Ontario, the manufacturer of such MHSM shall be designated as the steward for such MHSM, otherwise the First Importer shall be designated as the steward for such MHSM.

3) Steward's Report

- (1) Every steward shall file its first quarterly MHSM Steward's Report with Stewardship Ontario not later than 90 days after Commencement Date, or 90 days after such steward is notified, as set out in Appendix F. 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.

**MHSM Rules for 2010 Obligation Year
For the period January 1, 2010 to June 30, 2010**

- (3) Thereafter, a MHSM Steward shall file a MHSM Steward's Report in accordance with the schedule as set out in Appendix F.
- (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.
- (5) If a Steward's Report has not been filed within 90 days of the date specified in Section 3(1) of these Rules, Stewardship Ontario may file a Steward's Report on behalf of such steward, based on the steward's previous period's Steward's Report
- (6) Stewardship Ontario may amend a MHSM Steward's Report to correct information in the Steward's Report that is in error or to replace data previously reported.

Failure to file a Steward's Report in accordance with these Rules is a violation of these Rules and may be subject to enforcement under the Waste Diversion Act.

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 MHSM Steward's Report multiplied by the rates set out in the table of fees attached as Appendix G of these Rules and any fees set out in the Measured Return Share Steward's Report.

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 Interest Rate.
- (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 and interest on unpaid fees shall accrue from the due date at the Interest Rate.

***MHSM Rules for 2010 Obligation Year
For the period January 1, 2010 to June 30, 2010***

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 or Measured Return Share 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.
- (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 and failing agreement as to the arbitrator within such time frame, Waste Diversion Ontario shall appoint the arbitrator on behalf of the parties.
- (3) The arbitrator shall render a decision on the dispute and the award arising there from, in accordance to the Arbitration Act, 1991, as amended from time to time.
- (4) Non-payment of fees or failing to file a MHSM Steward's Report by a steward shall not be items subject to arbitration.

The decision of the arbitrator shall be final and binding on the parties and shall not be subject to appeal on any grounds whatsoever, and shall be enforceable against Stewardship Ontario and the steward, as the case may be, immediately on the issue of the decision to the parties to the dispute.

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.

MHSM Rules for 2010 Obligation Year
For the period January 1, 2010 to June 30, 2010

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) Stewardship Ontario will post the names of any stewards named in any Measured Return Share Steward's Report.
- (3) The names of companies who have executed a Remitters Agreement will be posted on the Stewardship Ontario website.
- (4) Stewardship Ontario may post the registry of all brands reported in MHSM Steward's Reports from time to time.
- (5) 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.

MHSM Rules for 2010 Obligation Year
For the period January 1, 2010 to June 30, 2010

Appendix A

Municipal Hazardous or Special Materials Definitions

MHSM Definitions	Inclusions	Exclusions
<p>Paints and Coatings – 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"> • Paints containing pesticides that would be included in the pesticide category • Products sold in containers with a volume greater than 30 litres • Bitumen based driveway and roof coatings and sealers
<p>Solvents – Means liquid products that are intended to be used to dissolve or thin a compatible substance and,</p> <ol style="list-style-type: none"> 1. are comprised of 10% or more of water-immiscible liquid hydrocarbons, including halogen-substituted liquid hydrocarbons; or, 2. are flammable as described in part (c) of “municipal hazardous waste” in Ontario Reg. 542. <p>Water-miscibility – 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"> • Products sold as fuels • Products sold in containers with a volume greater than 30 litres • Cleaning products that are not sold as solvents
<p>Oil Filters – 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>Applicable Filter List</p> <ul style="list-style-type: none"> • Spin-on or element style filter that is used in hydraulic, transmission or internal combustion engine applications including diesel fuel filters • Household furnace fuel filter • Coolant filter • Storage tank diesel fuel filter • Sump type automatic transmission filter • Plastic/paper element style filter <p>Diesel fuel filter used at retail & commercial pump islands</p>	<ul style="list-style-type: none"> • Gasoline fuel filter • Air filter • Household furnace air filter • Sock-type filter
<p>Oil Containers – 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"> ○ Petroleum-derived or synthetic ○ Crankcase, engine and gear oils, and hydraulic, transmission and heat transfer fluids, and ○ Fluids used for lubricating purposes in machinery or 	<p>Applicable Oil Container List</p> <ul style="list-style-type: none"> • Synthetic crankcase or engine oil • Hydraulic fluid • Polyolester fluids • Circulating oil or turbine oil • Paper machine oil • Transmission fluid • Power steering fluid • Gear oil • Vegetable oil for lubrication • Re-refined oil 	<p>Excluded Oil Container List</p> <ul style="list-style-type: none"> • Ethylene glycol heat transfer fluid • Propylene glycol heat transfer fluid • Silicone heat transfer fluid • Synthetic aromatic hydrocarbon heat transfer fluid • Glycol-based heat transfer fluid • Water glycol hydraulic fluid • Phosphate ester hydraulic fluid • Hydraulic oil dye

MHSM Rules for 2010 Obligation Year
For the period January 1, 2010 to June 30, 2010

MHSM Definitions	Inclusions	Exclusions
equipment.	<ul style="list-style-type: none"> • Electrical insulating oil • Refrigeration system oil • Compressor oil • Mineral heat transfer fluid • Marine engine oil for vessels operating domestically • Metal working oil • Form release oil • Textile oil • Chain oil • Rock drill oil • 2-cycle engine oil • Gasoline / 2-cycle engine oil mixes • Saw guide oil • Drawing, stamping and shaping oil • Process oil • Dedusting oil • Marine cylinder oil • Machine tool and slideway lubricant • Natural gas compressor oil • Conveyor lube • Dripless lube • Quenching oil • Pneumatic system oil • Rustproof oil • Food grade white mineral oil 	<ul style="list-style-type: none"> • Polyglycol synthetic compressor oil • Base oil, including re-refined base oil • Grease • Oil additive • Oil treatment • Diesel fuel treatment • Cleaning/flushing fluids for motors/equipment • Winter start fluid • Brake fluid • Undercoating • Penetrating oil • Hydraulic jack oil • 3-in-1 household oil • Aerosol propelled lubricant • Gun oil • Kerosene • Urethane coating • Sewing machine oil • Export oil sales • Cooking oil • Windshield washer fluid • Emulsified oil
<p>Single Use Dry Cell Batteries – 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"> • Alkaline-Manganese • Zinc-Carbon • Lithium batteries • Button Cells (a variety of chemistries such as those used in hearing aids, watches) <p>Includes batteries provided within other products such as toys, electronics.</p>	<ul style="list-style-type: none"> • Secondary batteries that are designed to be recharged
<p>Antifreeze – 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> <p>Packaged Anti-Freeze, which is any antifreeze Supplied in containers of 30 L or less</p>	<ul style="list-style-type: none"> • Factory Fill initial charge of vehicle antifreeze • Plumbing antifreeze • Vehicle windshield antifreeze • Product marketed as industrial heat transfer fluid • Fuel (gasoline & diesel) antifreeze • Lock De-Icer & Antifreeze • Air Brake antifreeze • Antifreeze which does not contain ethylene or propylene glycol • Supplied antifreeze not packaged or Supplied in containers of greater than 30 litres

MHSM Rules for 2010 Obligation Year
For the period January 1, 2010 to June 30, 2010

MHSM Definitions	Inclusions	Exclusions
<p>Pressurized containers – Means:</p> <ul style="list-style-type: none"> - 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>This includes:</p> <ul style="list-style-type: none"> • All industrial gas cylinders • All medical gas cylinders • All laboratory gas cylinders • All Beverage gas cylinders • All Specialty gas cylinders • All Breathing air supply cylinders • All Single use non-refillable cylinders • All Portable refillable propane cylinders 	<ul style="list-style-type: none"> • Aerosols • Butane Lighters • Reservoir tanks intended for use with an air compressor • Cylinders that must be punctured for use (e.g. small CO₂) • Cylinders over 100 kilogram
<p>Fertilizers - 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"> • Compost (that do not make N-P-K claim) • Fertilizers and supplements exempted from registration including: <ul style="list-style-type: none"> a) fertilizers and supplements set out in Schedule II (Fertilizer Regulations) b) farm fertilizers that do not contain pesticides and that satisfy section 10 of the Fertilizer Regulations; c) supplements sold only for correction of soil acidity or alkalinity; d) supplements referred to in subsections 10.2(3) and (5) (Fertilizer Regulations) – (i.e., seeds coated with inoculant); 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; f) customer-formula fertilizers; g) specialty fertilizers, other than those referred to in paragraph (b) of the definition "specialty fertilizers", that do not contain pesticides; and h) potting soils that contain supplements, if those supplements are registered under the Act.
<p>Banned Fertilizers means any fertilizers containing banned pesticides</p>		
<p>Pesticides – Means pesticides including fungicides, herbicides and</p>	<p>Pesticides meeting the definition include all Federal Classifications,</p>	<ul style="list-style-type: none"> • Insect repellents for personal use

MHSM Rules for 2010 Obligation Year
For the period January 1, 2010 to June 30, 2010

MHSM Definitions	Inclusions	Exclusions
<p>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 & crossbones inside the precautionary symbols diamond or octagon.</p>	<p>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"> • Sanitizers and disinfectants • Pet products • Products regulated under the Food and Drugs Act (Canada) • Pool chemicals • Insecticidal soaps • Diatomaceous earth • Ant traps
<p>Banned Pesticides are those pesticides as defined above that were subject to the April 22, 2009 ban on cosmetic pesticides for use and sale in the province of Ontario.</p>		

**MHSM Rules for 2010 Obligation Year
For the period January 1, 2010 to June 30, 2010**

Appendix B

Form of MHSM Steward's Report

Name of steward; Mailing, Billing address, Date of Report

Primary Contact Person and contact information for MHSM Steward's Report

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. Date of report and associated data period;
3. Description of Excluded Waste deductions from this MHSM Steward's Report,
4. List of brands or trade marks covered in this MHSM Steward's Report;
5. List of franchisees included in this MHSM Steward's Report; and
6. Declaration of accuracy of contents of this MHSM Steward's Report.

Units, Kilograms or Volume of Municipal Hazardous or Special Materials Supplied in Ontario for the trademarks owned or licensed, or first imported into Ontario in the data period.

MHSM	MHSM Sub-Category	Quantity Reporting	Units	Volume	Kilograms
Paint & Coatings	< = 250 mL >250 ml – 1 L <1 – 5 L >5 L Aerosols			NA	NA
Solvents			NA		NA
Used Oil Filters	8 inches or less Greater than 8 inches			NA	NA
Oil Containers			NA		NA
Single Use Batteries			NA	NA	
Pressurized cylinders	Non-refillable Refillable			NA	NA
Antifreeze			NA		NA
Pesticides	Non-banned		NA		
Fertilizer	Not containing banned pesticides		NA		

NA – not applicable

**MHSM Rules for 2010 Obligation Year
For the period January 1, 2010 to June 30, 2010**

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; Date of Report

Units, Kilograms or Volume of Municipal Hazardous or Special Materials Supplied for the products covered in the Remitter's Agreement in the Data Period.

MHSM	MHSM Sub-Category	Steward Name	Quantity Reporting	Units	Volume	Kilograms
Paint & Coatings	< = 250 mL >250 ml – 1 L <1 – 5 L >5 L Aerosols				NA	NA
Solvents				NA		NA
Used Oil Filters	8 inches or less Greater than 8 inches				NA	NA
Oil Containers				NA		NA
Single Use Batteries				NA	NA	
Pressurized cylinders	Non-refillable Refillable				NA	NA
Antifreeze				NA		NA
Pesticides	Non-banned			NA		
Fertilizer	Not containing banned pesticides			NA		

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, by steward; and
5. Declaration of accuracy of contents of this MHSM Remitter's Report.

**MHSM Rules for 2010 Obligation Year
For the period January 1, 2010 to June 30, 2010**

Appendix D

Form of Measured Return Share Steward's Report

Stewardship Ontario will prepare this report quarterly on behalf of all obligated stewards for Obsolete MHSW or for which fees are to be paid on a Measured Return Share basis. Stewardship Ontario will calculate the Service Costs and management cost attributable to this MHSW. The costs will then be allocated back to each such obligated steward as fees and a copy of the report will be sent to each obligated steward by Stewardship Ontario in accordance with 3(1) of these Rules.

Stewardship Ontario will determine the form of each report.
Below is a list of materials/MHSW to be included in this Report

Material Category	Fee Category	Fee
Pesticides	Banned	Measured Return Share
	Non banned	Measured Return Share
Fertilizers	Containing Banned Pesticides	Measured Return Share
	Not Containing Banned Pesticides	Measured Return Share

Fees set out in this report are payable to Stewardship Ontario by the steward within 30 days of the sending of each report by Stewardship Ontario to the steward in accordance with 3 (1) of these Rules

Payable due dates

- (1) All fees will be invoiced and payable within 30 days of being invoiced
- (2) Stewards, who fail to pay fees by the date specified in (1), will be subject to a penalty calculated at 10% of fees due and payable.
- (3) Interest on unpaid fees shall accrue from such date at the Interest Rate
- (4) Stewardship Ontario may waive all or part of any penalty or interest charges otherwise payable under these Rules.

**MHSM Rules for 2010 Obligation Year
For the period January 1, 2010 to June 30, 2010**

Appendix E - Resident in Ontario

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.

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.

**MHSM Rules for 2010 Obligation Year
For the period January 1, 2010 to June 30, 2010**

**Appendix F
Payment and Reporting Schedule**

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

If a steward is notified within the meaning of 3 (1) prior to December 28, 2009, then the filing deadlines shall be as follows:

Description of Steward Responsibility	2010 Period End Date	2010 Payment and Filing Due Date
2010 Q1 Obligation	March 31, 2010	April 30, 2010
2010 Q2 Obligation	June 30, 2010	July 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 charges at the Interest Rate on any outstanding balance due.

If a steward is notified within the meaning of 3 (1) on or after than December 28, 2009, then the filing deadlines shall be as follows:

Notification date is on or after	Filing schedule	Obligation	2010 Filing and Payment Due Date
December 28, 2009 and before April 29, 2010	First	Q1 - 2010	Notification date plus 93 days
	Second	Q2 - 2010	July 31, 2010
April 30, 2010	First	Q1 - 2010 & Q2 - 2010	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 charges at the Interest Rate on any outstanding balance due

**MHSM Rules for 2010 Obligation Year
For the period January 1, 2010 to June 30, 2010**

Appendix G

Table of Fees: January 1, 2010 to June 30, 2010

Material	Units for Fee Rate	Fee Rate
Paints and coatings		
< = 250 mL	\$/unit	\$0.05
> 250 mL – 1 L	\$/unit	\$0.17
> 1 – 5 L	\$/unit	\$0.65
> 5 L	\$/unit	\$3.23
aerosols	\$/unit	\$0.06
Solvents	\$/litre	\$0.20
Antifreeze		
Packaged	\$/litre	\$0.09
Oil filters		
Less than or equal to 8"	\$/unit	\$0.60
Greater than 8"	\$/unit	\$1.19
Oil containers	\$/litre	\$0.05
Pressurized containers		
Non-refillable	\$/unit	\$0.54
Refillable	\$/unit	\$0.45
Single use dry cell batteries	\$/kg	\$0.11
Pesticides		
Banned	Measured Return Share Steward's Report	
Non-Banned	Measured Return Share Steward's Report	
Fertilizers		
Containing Banned Pesticides	Measured Return Share Steward's Report	
Not containing Banned Pesticides	Measured Return Share Steward's Report	