



Stewardship Ontario

## Schedule A to Program Agreement between Waste Diversion Ontario and Stewardship Ontario

### **RULES FOR STEWARDS WITH RESPECT TO PAYMENT OF MUNICIPAL HAZARDOUS OR SPECIAL MATERIAL FEES FOR THE PERIOD COMMENCING JANUARY 1, 2015**

#### **Table of Contents**

1. Introduction
2. Designation of Stewards
3. Reporting and Fees
4. General Program Rules
  - Appendices A-D
    - Appendix A– Municipal Hazardous or Special Materials Class Definitions and Reporting Information
    - Appendix B – Resident in Ontario
    - Appendix C – Reporting, Payment and Deficit Recovery Timetables
    - Appendix D – *Ontario Regulation 11/12*

#### **Definitions:**

**Administrative Fee** means a fee calculated to reimburse Stewardship Ontario for reasonable costs for staff time and expenses incurred with respect to its enforcement or compliance activities, including any legal and accounting fees incurred to obtain, review and correct Quarterly MHSM Steward's Reports not filed in accordance with these Rules.

**Affiliate** is an entity that controls a steward or is controlled by a steward or is controlled by an entity that also controls a steward, 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.

**Billing Contact** means an individual identified by the Primary Contact to receive copies of all invoices and financial statements related to the steward account.

**Brand** means a trademark.

**Brand Owner** with respect to a specific product or good, that is MHSM, where such product or good, or its packaging bears a trademark means during any time in any 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 and the products or goods are MHSM or MHSM Packaging, and bear 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.

**Data Period** means the 3 month periods ending December 31, 2014—March 31, 2015—June 30, 2015—September 30, 2015 and successive three month periods thereafter for which a steward must report quantities Supplied.

**Deficit Recovery Fee** means the fee calculated in accordance with Section 4(1) of *Regulation 542/06* as amended by *O. Reg. 11/12*.

**Deficit (Surplus) Cost** means the deficit (surplus) cost associated with each material type from services provided under all MHSW Rules. These costs are related to activities undertaken in the development, implementation and management of the MHSW Program Plan.

**Designated IC&I Business** means an industrial, commercial or institutional business that generates MHSW of the types described in Appendix A that is not required to submit a Generator Registration Report with respect to that MHSW under subsection 18 (1) of *Ontario Regulation 347*, made under the *Environmental Protection Act*, as amended from time to time.

**Effective Date** means the date upon which the approval of the Industry Stewardship Plan (ISP) becomes effective in accordance with its terms.

**Environmental Lead** means an individual identified by the Primary Contact as the lead person responsible for the steward's business operations' interaction with sustainability, the environment and regulatory matters. The Environmental Lead may receive communications related to Stewardship Ontario initiatives and market trends and may be invited to participate in dialogues pertaining to stewardship issues. Environmental Leads will not be issued access by Stewardship Ontario to a Quarterly MHSW Steward's Report on the reporting portal, but can be granted access by the steward.

**Fee Category** means the category against which the quantities appearing in the reporting category are invoiced by Stewardship Ontario.

**Fee Obligation Period** means the period for which fees are payable as set out in Table 2 of Appendix C.

**File** means electronically submitted by a steward to Stewardship Ontario through the reporting portal (currently submitted on the Stewardship Ontario reporting portal <https://wecycle.cssalliance.ca>). Filed and File have similar meanings.

**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 control of 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.

**Generator** means the Person to which MHSW is Supplied for use in Ontario that makes the products(s) available for reuse, recycling or disposal. The categories of MHSW generators are residential, designated IC&I business and all IC&I.

**In Good Standing** means a steward who is current with its financial and reporting obligations to Stewardship Ontario.

**Industry Funding Organization (IFO)** means the organization designated by regulation with responsibility for implementing the MHSW Program plan including collection of fees from Stewards to cover the costs of developing, implementing and operating the diversion program and to cover associated costs of WDO and Ministry of the Environment.

**Industry Stewardship Plan (ISP)** means a Waste Diversion Ontario-approved plan allowing one or more stewards to manage wastes that have been designated for a recycling program by the Minister of the Environment.

**Industry Stewardship Organization (ISO)** means any organization (including one steward or a group of stewards) that submits an Industry Stewardship Plan (ISP) to WDO for review.

**Interest** means the amount calculated using the prime rate per annum established by the CIBC as at the close of business on the first day of each month plus four percent compounded monthly.

**Methodology** means the process the steward used to:

- (a) Determine MHSM Supplied including data sources, percentage allocation of data reported, data collection systems, and the use of calculators, worksheets or mathematical formulas, whether or not they were previously approved by Stewardship Ontario; and
- (b) Determine exclusions.

**MHSM Packaging** means materials that are used for the containment, protection, handling, delivery and presentation of MHSM Supplied.

**MHSW Program Plan** means the plan most recently approved by the Minister.

**Minister** means Minister of the Environment and Climate Change for the Province of Ontario.

**Municipal Hazardous or Special Materials (MHSM)** means those goods and products set out in Appendix A which are Supplied and that result in the generation of MHSW.

**Municipal Hazardous or Special Waste (MHSW)** means waste that consists of any one of the following materials, or any combination of them:

- Antifreeze, and the containers in which they are contained
- Fertilizers and the containers in which they are contained
- Oil filters – after they have been used for their intended purpose
- Oil Containers that have a capacity of 30 litres or less and that were manufactured and used for the purpose of containing lubricating oil
- Pesticides and the containers in which they are contained.
- Paints and Coatings, and the containers in which they are contained
- Pressurized containers
- Solvents, and the containers in which they are contained
- Single-use dry cell batteries

**Ontario Regulation 11/12** means the Regulation made under the *Waste Diversion Act* that amends Ontario Regulation 542 by adding clauses setting out the manner in which deficit recovery fees and quarterly fees are to be calculated (see Appendix D of these rules).

**Ontario Regulation 542/06** means the Regulation made under the *Waste Diversion Act* that designates MHSW and that designates Stewardship Ontario as the IFO for MHSW.

**Person** means an individual, partnership, joint venture, sole proprietorship, company or corporation, government (whether national, federal, provincial, state, municipal, city, county or otherwise and including any instrumentality, division, body, department, board or agency of any of them), trust, trustee, executor, administrator or any other kind of legal personal representative, unincorporated organization, association, institution, entity, however designated.

**Primary Contact** means an individual identified by the steward as the authorized officer, or agent, of the steward under whose authority a Quarterly MHSW Steward's Report is Filed, or amended as set out in Section 3 and Section 4. A Primary Contact may also act as the stewards' Billing Contact and/or Environmental Lead.

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

**Program Request Letter** means the letter from the Minister to Waste Diversion Ontario (WDO) dated December 12, 2006 requiring Waste Diversion Ontario to develop a waste diversion program in respect of certain categories of Municipal Hazardous or Special Waste.

**Proxy Report** means a prior Quarterly MHSW Steward's Report used by Stewardship Ontario in the event that a steward does not meet its filing obligation as referred to in Section 3.1.3.

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

**Quarterly MHSW Steward's Report** means a report prepared by a steward describing the aggregate quantity of MHSW, that was Supplied in the Data Period by the steward or his Franchisees and/or Affiliates containing the information in accordance with Section 3.1.2 and Filed with Stewardship Ontario in the timeframe set out in Appendix C.

**Reporting Obligation Period** means the period for which a steward is required to report as described in 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 B.

**Rules** means these rules.

**Secondary Contact** means an individual identified by the steward who must be empowered to act on behalf of the Primary Contact, should the Primary Contact not be available.

**Service Cost** is any waste management costs including the costs to collect, transport, consolidate, process and dispose of MHSW.

**Start-up Costs** means any unrecovered costs incurred by Stewardship Ontario and Waste Diversion Ontario related to the MHSW Program Plan.

**Steward Share Assessment** means the individual steward's share of the total quantities reported to Stewardship Ontario by Fee Category.

**Stewardship Ontario** is the Not-for-profit Corporation incorporated under the Ontario Corporations Act and continued by Regulation 542 under the Waste Diversion Act as the IFO for MHSW Program. It is also the IFO for Designated Blue Box Waste.

**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 by a Generator. Supply and Supplies have similar meanings.

**Waste Diversion Ontario** is the Non-crown Corporation created under the Waste Diversion Act, 2002 to develop, implement and operate waste diversion programs.

## **1. Introduction**

These Rules do not revoke or amend any previously approved Rules for stewards with Respect to Payment of Fees respecting Municipal Hazardous or Special Materials (MHSM) during the period they were effective. The following Rules relate to the Municipal Hazardous or Special Waste (MHSW) Program, and become effective January 1, 2015. The definitions of capitalized words used in these Rules are defined above.

For reporting and fee calculation, the MHSM is organized into nine material classes as outlined in Appendix A.

## **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 provisions, then the earlier provision shall prevail:

- 2.1. A Brand Owner is designated as a steward with respect to all MHSM, for which it is the Brand Owner and Supplied such MHSM during the Data Period.
- 2.2. A First Importer is designated as a steward with respect to all MHSM for which it is the First Importer and Supplied such MHSM during the Data Period.
- 2.3. A Franchisor which is Resident in Ontario is designated as a steward with respect to all MHSM Supplied within the relevant Franchise System during the Data Period.
- 2.4. 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 that is Resident in Ontario, the Franchisor shall be designated as the steward.
- 2.5. 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. Reporting and Fees**

### **3.1. Steward Reporting**

3.1.1. Following notification, every steward shall File a Quarterly MHSM Stewards' Report in accordance with Appendix C, within 90 calendar days of receiving such notification and pay fees. A steward is notified:

- 3.1.1.1. On the day the steward receives personal service via email of how to obtain a copy of these Rules, or
- 3.1.1.2. Three days following the sending by prepaid first class postage to the steward, at its Published Address, a copy of these Rules or a written notice of how to obtain a copy of these Rules.

3.1.2. Quarterly MHSM Stewards' Reports must include the following information (currently submitted on the Stewardship Ontario reporting portal located at <https://wecycle.cssalliance.ca/>)

- 3.1.2.1. Obligation Period of the Quarterly MHSM Steward's Report;
- 3.1.2.2. Contact information such as email addresses and phone numbers for the steward's Primary Contact, Billing Contact, Secondary Contacts and Environmental Lead;
- 3.1.2.3. Company name, mailing address, phone number, and sector;
- 3.1.2.4. Quantities of materials Supplied according to the reporting categories and units of measure as laid out in Appendix A;
- 3.1.2.5. Description of Methodology used to prepare the Quarterly MHSM Steward's Report including any significant events resulting in any material change(s) to quantities reported;

- 3.1.2.6. Description of any excluded waste deductions from the Quarterly MHSM Steward's Report;
  - 3.1.2.7. List of Brands covered in the Quarterly MHSM Steward's Report, and any changes in Brands since the prior Reporting Obligation Period;
  - 3.1.2.8. List of all Affiliates and/or Franchisees included in the Quarterly MHSM Steward's Report;
  - 3.1.2.9. Declaration of accuracy of contents of the Quarterly MHSM Steward's Report.
- 3.1.3. Every steward shall File subsequent Quarterly MHSM Steward's Reports with Stewardship Ontario in accordance with Appendix C.
- 3.1.4. Quarterly MHSM Steward's Reports shall contain accurate data. If a steward identifies any errors in any Quarterly MHSM Steward's Report after submission, they must notify Stewardship Ontario in writing via email to [WeRecycle@stewardshipontario.ca](mailto:WeRecycle@stewardshipontario.ca) with full particulars of the error. Failure to do so will result in the obligation to pay Administrative Fees.
- 3.1.5. Stewards that fail to File a Quarterly MHSM Stewards' Report by the date specified in Appendix C will be subject to:
- 3.1.5.1. Administrative Fees;
  - 3.1.5.2. The use by Stewardship Ontario of such steward's highest quantities contained in any of its prior four quarters and which shall constitute the Quarterly MHSM Steward's Report then due (Proxy Report);
  - 3.1.5.3. An adjustment invoice associated with the reconciliation of the quantities used by Stewardship Ontario to the actual quantities reported by the steward;
  - 3.1.5.4. The quantities set out in a Proxy Report will be increased by 10% thereof on every successive instance of non-reporting by a steward;
  - 3.1.5.5. Where a Proxy Report has been used, the steward is required to submit actual quantities to Stewardship Ontario at which point, Stewardship Ontario will complete report adjustments.
- 3.1.6. Stewards shall provide notice in writing to Stewardship Ontario at its mailing address (currently 1 St. Clair Ave. West, 7th Floor, Toronto, ON M4V 1K6), or via email to [WeRecycle@stewardshipontario.ca](mailto:WeRecycle@stewardshipontario.ca) of any changes to its status as a steward, or if it ceases to be a steward, as per Section 2 of these Rules, or the nature of its structure or business, together with an explanation and supporting documentation within 10 (ten) business days of such change.
- 3.1.7. A steward shall report for its Affiliates and Franchisees under one steward number. Any steward whose MHSM is included in a Quarterly MHSM Steward's Report of its Affiliate need not file a separate Quarterly MHSM Steward's Report.

### **3.2. Steward Fees, Penalties and Interest**

- 3.2.1. Stewards shall pay fees to Stewardship Ontario in accordance with the following:
- 3.2.1.1. The Steward Share Assessment with respect to the Reporting Obligation Period for all MHSM classes as set out in Appendix A and according to Table 2 as set out in Appendix C. The formula to calculate the Steward Share Assessment will be as specified in Section 5(1) of *Regulation 542/06* as amended by *O. Reg.11/12*.
  - 3.2.1.2. The Deficit Recovery Fee will be paid in twelve (12) equal instalments according to the timetable set out in Table 3, Appendix C. The formula to calculate the Steward Share Assessment of the deficit will be as specified in Section 4(2) of *Regulation 542/06* as amended by *O. Reg.11/12*. If a steward ceases to Supply MHSM it shall promptly give notice in writing or email to Stewardship Ontario whereupon all Deficit Recovery Fees owing shall become immediately due and payable unless made otherwise payable under a written agreement between the steward and Stewardship Ontario.

- 3.2.2. In the event that the quantities reported in a Quarterly MHSM Steward's Report are inaccurate Stewardship Ontario shall issue an invoice or a credit note as the case may be, to the steward for the amount of fees owing or overpaid on account of the error based on the total quantities reported into Stewardship Ontario by all stewards by the reporting deadline.
- 3.2.3. If a steward's Quarterly MHSM Steward's Report is inaccurate either prior to or subsequent to the effective date of these Rules, and such steward is required as a result to pay additional fees or is entitled to a credit, whether on account of the Deficit Recovery Fee, or the quarterly fees due under these Rules, the amounts so paid or credited will be applied to adjust the costs in the subsequent quarter period, in relation to the MHSM class in respect of which such fees were paid.
- 3.2.4. Stewards who fail to pay fees by the dates specified in the timetable set out in Tables 2 and 3 of Appendix C will be subject to:
- 3.2.4.1. A penalty calculated at 10% of fees due and payable;
  - 3.2.4.2. Interest on the unpaid fees; and
  - 3.2.4.3. An Administrative Fee.
- 3.2.5. Interest charges, calculated at CIBC Prime plus 4% compounded monthly on past due fees and penalties, to begin accruing on the business day immediately following the payment due date specified in Appendix C.
- 3.2.6. Stewardship Ontario may waive all or part of any penalties, Interest or Administrative Fees, otherwise payable under these Rules.
- 3.2.7. Stewards may request an adjustment in quantities to a previously submitted Quarterly MHSM Steward's Report for a period of up to two years from the Fee Payment Due dates identified in Appendix C. This two year period does not apply if adjustments result due to audits conducted by Stewardship Ontario as per section 4.1.2. Stewardship Ontario reserves the right to review the adjustment request for accuracy and issue an invoice or credit note as is applicable.
- 3.2.8. Stewardship Ontario will conduct an annualized reconciliation (annual true up) as if the Steward Share Assessments were calculated on an annual basis. In the event that the amount so calculated is different from the aggregate of the steward's four quarterly invoices (calculated using the quarterly Steward Share Assessments), then Stewardship Ontario shall prepare a credit note or a debit note to adjust the steward's amount owing to equal the amount calculated based on annual data. Stewardship Ontario shall give notice by way of invoice or credit note to each steward. Any such additional fee shall be payable within 30 (thirty) calendar days of the sending of such invoice.

### **3.3. Relief from Requirements to Report and Pay Fees**

Any steward that intends to join a WDO approved Industry Stewardship Plan (ISP) covering MHSM which that steward generates, that is In Good Standing and has received WDO approval to join the ISP, is no longer required to report to Stewardship Ontario for the related MHSM supplied on and after the date that the steward is accepted to join the ISP. Such steward must also adhere to any additional criteria agreed to between Stewardship Ontario and/or WDO and the ISO.

- 3.3.1. Stewards shall File notice of any changes of information described in 3.1.2 within 20 (twenty) business days of such change

## **4. General Program Rules**

#### **4.1. Record Provision and Retention**

- 4.1.1. Upon request from Stewardship Ontario, stewards shall promptly provide documentation in support of the completeness of their steward reports. Such documentation may include, but is not limited to, the following: data used by stewards in the preparation of any Quarterly MHSM Steward's Report; all Affiliates and/or Franchisees included in the report; calculation Methodology, product data such as samples or product information provided by vendors; audit reports; list of brands reported and list of brands excluded from report.
- 4.1.2. Stewards shall retain records to substantiate and verify the quantities set out in their Quarterly MHSM Steward's Report for a period of not less than five years from the date of the Quarterly MHSM Steward's Report to which they relate. Upon request, a steward shall grant access to Stewardship Ontario to examine its books and records to enable Stewardship Ontario to audit and inspect such records respecting any Quarterly MHSM Steward's Report up to five years after the date of receipt of such Quarterly MHSM Steward's Report by Stewardship Ontario.

#### **4.2. Dispute Resolution**

Disputes between Stewardship Ontario and a steward respecting a steward's obligations under section 31 of the Waste Diversion Act or under the Rules made by Stewardship Ontario under section 30 of the Waste Diversion Act, shall be initiated according to the dispute resolution process that is published on Stewardship Ontario website's ([www.stewardshipontario.ca](http://www.stewardshipontario.ca)) and Waste Diversion Ontario's website ([www.wdo.ca](http://www.wdo.ca)).

#### **4.3. Interpretive Memoranda**

Stewardship Ontario may publish on its website currently at [www.stewardshipontario.ca](http://www.stewardshipontario.ca) interpretive memoranda and guidebooks describing its interpretations of these Rules and how it proposes to administer them.

#### **4.4. Publishing of Company Names**

Stewardship Ontario may publish any of the following:

- 4.4.1. The names of stewards Filing Quarterly MHSM Steward's Reports with Stewardship Ontario;
- 4.4.2. A list of stewards In Good Standing;
- 4.4.3. The registry of all Brands reported in Quarterly MHSM Steward's Reports; and
- 4.4.4. The names of any Person that may appear to be a steward Resident in Ontario, but which it has determined upon investigation is not Resident in Ontario.

#### **4.5. Non-compliance with these Rules**

Failure to comply with these Rules is a violation of these Rules and stewards may be subject to enforcement under the *Waste Diversion Act (2002)*, and/or subject to Administrative Fees.

#### **4.6. Duration of these Rules**

These Rules shall remain in force until replaced or modified by subsequent Rules made. In the event no subsequent Rules are made after the end of 2015, the dates specified in these Rules shall be automatically amended by substituting the year appearing in these Rules with the subsequent year.



**Appendix A**  
**Municipal Hazardous or Special Materials Class Definitions and Reporting Information**

The following tables contain definitions for all the material classes included in the MHSW Program.

The following tables contain definitions for all the material classes included in the Municipal Hazardous or Special Waste (MHSW) Program.

The following materials are defined by one or more of the following Acts, Standards, and/or Regulations:

- *Waste Diversion Act, 2002 (Ontario)*
- *Environmental Protection Act (Ontario)*
- *Fertilizers Act (Canada)*
- *Hazardous Products Act (Canada)*
- *Pest Control Products Act (Canada)*
- *SOR/2001-269 – Canadian Standards Association Standard Z752-03*
- *Waste Diversion Act, 2002, Ontario Regulation Section 542/06*
- *Waste Diversion Act, 2002, Ontario Regulation Section 11/12*
- *Waste Diversion Act, 2002, Ontario Regulation Section 393/04*
- *Environmental Protection Act, Ontario Regulation 347*
- *Environmental Protection Act, Ontario Regulation 189/94*
- *Fertilizers Regulations (Canada)*

**Key for using Tables of Material Class Definitions and Reporting Information in Appendix A:**

Material Class Definitions	Provides the name and a definition for each of the 9 (nine) material classes designated under the MHSW Program.
Notes	Provides clarifying information for the material definition and any other general comments on the material class.
Sector(s) into which MHSW is Supplied	Identifies the sector(s) into which materials must be Supplied to be included in the MHSW Program: <ul style="list-style-type: none"> <li>- The residential sector; and/or</li> <li>- All industrial-commercial-institutional (IC&amp;I) sectors; and/or</li> <li>- Designated IC&amp;I businesses (e.g. small quantity generator—a business that generates MHSW and is not required to submit a generator registration report as per subsection 18(1) of <i>Regulation 347</i> under the <i>Environmental Protection Act</i> and that does not return more than 100 kg per month of MHSW through the program).</li> </ul>
Examples	Contains a list of product examples. <b>Note: This is not intended to be an exhaustive list.</b>
Exclusions	Identifies product exemptions for each material class.
Reporting Category	Indicates all sub categories for each material class, as it appears on the steward reporting site.
Unit of Measure	Contains the unit of measure that stewards will be required to report.
Fee Category	Provides the Fee Category name against which the material reporting category will be invoiced.

<b>Antifreeze</b>						
Means ethylene or propylene glycol used or intended for use as a vehicle engine coolant.						
<b>Notes</b>	<b>Sector(s) into which MHSM is Supplied</b>	<b>Examples</b>	<b>Exclusions</b>	<b>Reporting Category</b>	<b>Unit of Measure</b>	<b>Fee Category</b>
<ul style="list-style-type: none"> <li>Containers of packaged antifreeze are included if they have a volume equal to or less than 30 litres</li> </ul>	<ul style="list-style-type: none"> <li>Residential</li> <li>All IC&amp;I Businesses</li> </ul>	<ul style="list-style-type: none"> <li>Includes premixed (water diluted) and concentrated product</li> <li>Antifreeze Supplied in all container sizes including Bulk and Packaged                             <ul style="list-style-type: none"> <li>Bulk is Supplied in containers greater than 30 litres (e.g. delivered using a tanker trailer)</li> <li>Packaged is Supplied in containers equal to or less than 30 litres</li> </ul> </li> </ul>	<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</li> <li>Air brake antifreeze</li> <li>Antifreeze which does not contain ethylene or propylene glycol</li> </ul>	Packaged	Volume in litres	Antifreeze
				Bulk	Volume in litres	Antifreeze

Fertilizers						
Means packaged products regulated under the <i>Fertilizer's Act (Canada)</i> .						
Notes	Sector(s) into which MHSM is Supplied	Examples	Exclusions	Reporting Category	Unit of Measure	Fee Category
<ul style="list-style-type: none"> <li>Includes containers in which it is contained</li> </ul>	<ul style="list-style-type: none"> <li>Residential IC&amp;I Businesses (small quantity generator)</li> </ul>	<ul style="list-style-type: none"> <li>All N-P-K fertilizers, micronutrients and supplements that are required to be registered under the <i>Fertilizers Act (Canada)</i>, and therefore would bear a <i>Fertilizers Act</i> registration number Supplied in containers equal to or less than 30 litres and/or 30 kilograms including                             <ul style="list-style-type: none"> <li>Products that have a registration number and are used by homeowners, commercial applications, or agricultural operations</li> <li>Herbicide and fertilizer combination products (weed and feed)</li> <li>Crabgrass control and fertilizer combination products, other fertilizer and pesticide combination products</li> <li>Micronutrient mixes that contain micronutrient only such as chelated iron or chelated copper</li> <li>Fertilizers that are growth regulants such as rooting</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Compost (that does not make an 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 (<i>Fertilizer Regulations</i>);</li> <li>b) farm fertilizers that do not contain pesticides and that satisfy section 10 (<i>Fertilizer Regulations</i>);</li> <li>c) supplements sold only for correction of soil acidity or alkalinity;</li> <li>d) supplements referred to in subsections 10.2(1),10.2(1.1), 10.2(3) and 10.2(5) (<i>Fertilizer Regulations</i>)</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 under the <i>Fertilizers Act</i>.</li> </ul> </li> </ul>	Fertilizers	Volume in litres or weight in kilograms	Fertilizers

Fertilizers						
Means packaged products regulated under the <i>Fertilizer's Act (Canada)</i> .						
Notes	Sector(s) into which MHSM is Supplied	Examples	Exclusions	Reporting Category	Unit of Measure	Fee Category
		hormones	<ul style="list-style-type: none"> <li>• Fertilizers Supplied in containers greater than 30 litres and/or 30 kilograms</li> </ul>			

Oil Containers						
Containers that have a capacity of 30 litres or less and that were manufactured and used for the purpose of containing lubricating oil.						
Notes	Sector(s) into which MHSM is Supplied	Examples	Exclusions	Reporting Category	Unit of Measure	Fee Category
<p>For this purpose, “lubricating oil” means petroleum-derived or synthetic crankcase oil, engine oil, hydraulic fluid, transmission fluid, gear oil, heat transfer fluid, or other oil or fluid used for lubricating machinery or equipment and includes:</p> <ul style="list-style-type: none"> <li>• Any crankcase or engine oil</li> <li>• Hydraulic fluid</li> <li>• Polyol ester 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> <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> </ul>	<ul style="list-style-type: none"> <li>• Residential</li> <li>• All IC&amp;I Businesses</li> </ul>	<ul style="list-style-type: none"> <li>• Containers that contained Lubricating Oil</li> </ul>	<p>Containers that contained</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> <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> </ul>	Oil Containers	Volume in litres	Oil Containers

Appendix A

<ul style="list-style-type: none"> <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>• Gun oil</li> <li>• Kerosene</li> <li>• Urethane coating</li> <li>• Sewing machine oil</li> <li>• Cooking oil</li> <li>• Windshield washer fluid</li> </ul>			
---	--	--	---	--	--	--

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.						
Notes	Sector(s) into which MHSW is Supplied	Examples	Exclusions	Reporting Category	Unit of Measure	Fee Category
<ul style="list-style-type: none"> <li>• None</li> </ul>	<ul style="list-style-type: none"> <li>• Residential</li> <li>• All IC&amp;I Businesses</li> </ul>	<ul style="list-style-type: none"> <li>• Spin-on or element style filters that are used in hydraulic, transmission or internal combustion engine applications</li> <li>• Diesel fuel filters</li> <li>• Household furnace fuel filters</li> <li>• Coolant filters</li> <li>• Storage tank diesel fuel filters</li> <li>• Plastic &amp; paper element style filters</li> <li>• Diesel fuel filters used at retail and commercial pump islands</li> <li>• Sump type automatic transmission filter</li> </ul>	<ul style="list-style-type: none"> <li>• Gasoline fuel filters</li> <li>• Air filters</li> <li>• Household furnace air filters</li> <li>• Sock-type filters</li> </ul>	Less than or equal to 8"	Number of units Supplied	Oil Filters
				Greater than 8"	Number of units Supplied	Oil Filters



Paints and Coatings						
Means latex, oil and solvent-based architectural coatings, including paints and stains, whether tinted or untinted.						
Notes	Sector(s) into which MHSM is Supplied	Examples	Exclusions	Reporting Category	Unit of Measure	Fee Category
<ul style="list-style-type: none"> <li>Includes containers in which it is contained</li> <li>Products that match the definition of both Paints and Coatings and Pesticides are to be reported under Pesticides</li> <li>For Paints and Coatings that require addition of an ingredient by the user, where the ingredient is not Supplied with the Paints and Coatings, report the volume/weight of the Paints and Coatings Supplied to the user.</li> <li>Architectural coatings means organic coatings intended for onsite applications at ambient temperatures to interior or exterior surfaces of residential, commercial, institutional, industrial, or government structures including exterior and interior house paints, stains, under coaters, primers and sealers.</li> </ul>	<ul style="list-style-type: none"> <li>Residential</li> <li>Designated IC&amp;I Businesses (small quantity generator)</li> </ul>	<ul style="list-style-type: none"> <li>Paints and coatings in aerosol containers that match the definition of Paints and Coatings</li> <li>Paints and Coatings Supplied in containers equal to or less than 30 litres</li> </ul>	<ul style="list-style-type: none"> <li>Automotive and marine paints</li> <li>Stucco and spackling compounds</li> <li>Waxes and polishes</li> <li>Caulks and sealants</li> <li>Paints and Coatings Supplied in containers with a volume greater than 30 litres</li> </ul>	< = 250 mL	Number of units Supplied	Paints & Coatings
				> 250 mL – 1 L	Number of units Supplied	Paints & Coatings
				> 1 – 5 L	Number of units Supplied	Paints & Coatings
				> 5 L	Number of units Supplied	Paints & Coatings
				Aerosols	Number of units Supplied	Paints & Coatings

Appendix A

<ul style="list-style-type: none"><li>• Structures include all components and attachments of both buildings and non-buildings, including but not limited to driveways, furniture (indoor and outdoor) appliances, floors, cabinets and doors but with the exception of automotive and marine structures.</li></ul>						
--	--	--	--	--	--	--

<b>Pesticides</b>						
Means pesticides including fungicides, herbicides and insecticides registered under the <i>Pest Control Products Act (Canada)</i> bearing the “DOMESTIC” classification that are required to display on the label the symbol shown in Schedule III of the <i>Pest Control Products Regulation (Canada)</i> , the signal words “danger” or “warning” and “poison” and represented by the precautionary symbols octagon or diamond and the skull and crossbones.						
Notes	Sector(s) into which MHSM is Supplied	Examples	Exclusions	Reporting Category	Unit of Measure	Fee Category
<ul style="list-style-type: none"> <li>• Includes containers in which it is contained</li> <li>• Products that match the definition of both Paints and Coatings and Pesticides are to be reported under Pesticides</li> </ul>	<ul style="list-style-type: none"> <li>• Residential IC&amp;I</li> <li>• Designated Businesses (small quantity generator)</li> </ul>	<ul style="list-style-type: none"> <li>• Pesticides meeting the definition that bear the “DOMESTIC” classification</li> <li>• Pesticides in aerosol containers that match the definition of Pesticides</li> <li>• Pesticides Supplied in containers equal to or less than 30 litres and/or 30 kilograms</li> </ul>	<ul style="list-style-type: none"> <li>• Commercial, agricultural and restricted classifications registered under the <i>Pest Control Products Act (Canada)</i></li> <li>• Insect repellents for personal use</li> <li>• Sanitizers, disinfectants and anti-microbial products</li> <li>• Pet products</li> <li>• Products regulated under the <i>Food and Drug Act (Canada)</i></li> <li>• Pool chemicals</li> <li>• Insecticidal soaps</li> <li>• Diatomaceous earth</li> <li>• Ant traps</li> <li>• Pesticides Supplied in containers greater than 30 litres and/or 30 kilograms</li> </ul>	Pesticides	Volume in litres or weight in kilograms	Pesticides

Pressurized Containers						
<p>All pressurized containers that are identified with the following Transport Canada markings:</p> <ul style="list-style-type: none"> <li>- Seamless Cylinders and Tubes: TC-3AAM, TC-3ALM, TC-3AM, TC-3ANM, TC-3ASM and TC-3EM</li> <li>- Welded Cylinders and Spheres: TC-4AAM-33, TC-4BM, TC-4BM17ET, TC-4BAM, TC-4BWM, TC-4DSM and TC-4EM</li> <li>- Non-refillable Containers: TC-39M</li> <li>- Composite Cylinders: TC-3FCM and TC-3HWM</li> <li>- Insulated Cylinders: TC-4LM</li> <li>- Cylinders for Acetylene Service: TC-8WM and TC-8WAM.</li> </ul>						
Notes	Sector(s) into which MHSM is Supplied	Examples	Exclusions	Reporting Category	Unit of Measure	Fee Category
• None	<ul style="list-style-type: none"> <li>• Residential</li> <li>• Designated IC&amp;I Businesses (small quantity generator)</li> </ul>	<ul style="list-style-type: none"> <li>• Non-refillable and refillable cylinders, such as seamless cylinders and tubes, welded cylinders and insulated cylinders, previously containing material such as acetylene, propane, refrigerant, isocyanate resins, helium, nitrogen and all other compressed gases</li> </ul>	<ul style="list-style-type: none"> <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 CO2)</li> <li>• Cylinders with a water capacity over 109 litres</li> <li>• Fire extinguishers</li> </ul>	Non-Refillable	Number of units Supplied	Pressurized Containers – Non-Refillable
				Refillable	Number of units Supplied	Pressurized Containers - Refillable

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.						
Notes	Sector(s) into which MHSW is Supplied	Examples	Exclusions	Reporting Category	Unit of Measure	Fee Category
<ul style="list-style-type: none"> <li>• None</li> </ul>	<ul style="list-style-type: none"> <li>• Residential</li> <li>• All IC&amp;I Businesses</li> </ul>	<ul style="list-style-type: none"> <li>• All Single Use Dry Cell Batteries including but not limited to the following chemistries:                             <ul style="list-style-type: none"> <li>○ Alkaline-Manganese</li> <li>○ Lithium</li> <li>○ Silver Oxide</li> <li>○ Zinc Air</li> <li>○ Zinc-Carbon</li> </ul> </li> <li>• Includes batteries Supplied with products</li> <li>• Includes batteries within and/or embedded in products:                             <ul style="list-style-type: none"> <li>○ Supplied to the residential sector where the products are designed so that the batteries are removable and replaceable (such as toys, electronics, watches, hearing aids)</li> <li>○ Supplied to the IC&amp;I sector where the products are designed so that the batteries are removable by those providing service for the products</li> <li>○ Supplied to the residential and/or IC&amp;I sector that can be removed by those providing end of life management of</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Secondary batteries that are designed to be recharged</li> </ul>	Single Use Dry Cell Batteries	Weight in kilograms	Single Use Dry Cell Batteries

Appendix A

		products captured under the WEEE Program				
--	--	---	--	--	--	--

Solvents						
<p>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; or</li> <li>3. all of the above.</li> </ol>						
Notes	Sector(s) into which MHSW is Supplied	Examples	Exclusions	Reporting Category	Unit of Measure	Fee Category
<ul style="list-style-type: none"> <li>• Includes containers in which it is contained</li> <li>• 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].</li> </ul>	<ul style="list-style-type: none"> <li>• Residential</li> <li>• Designated IC&amp;I Businesses (small quantity generator)</li> </ul>	<ul style="list-style-type: none"> <li>• Turpentine, alcohols (methanol, isopropanol, ethanol), ketones (acetone, methyl ethyl ketone), xylene, toluene, mineral spirits, linseed oil, naphtha, methylene chloride</li> <li>• Products marketed as paint thinners, lacquer thinners, automotive body resin solvents, contact cement thinners, paint strippers and degreasers</li> <li>• Solvents in aerosol containers that match the definition of Solvents</li> <li>• Solvents Supplied in containers equal to or less than 30 litres and/or 30 kilograms</li> </ul>	<ul style="list-style-type: none"> <li>• Products Supplied as fuels</li> <li>• Household cleaning products not marketed as solvents e.g. Window cleaners</li> <li>• Solvents Supplied in containers greater than 30 litres and/or 30 kilograms</li> </ul>	Solvents	Volume in litres	Solvents

**Appendix B**<sup>1</sup>  
**Resident in Ontario**<sup>2</sup>

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.

**Subsidiary of Parent 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.

---

<sup>1</sup> Contents from “*Corporations Tax Act, Ontario*”

<sup>2</sup> The language in this appendix is from the Corporations Tax Act and should be applied to determine residency in Ontario rather than residency in Canada in order to help determine a Person’s status as a steward



**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.

**Appendix C**  
**Reporting, Payment and Deficit Recovery Timetables**

All stewards who are legally obligated under the *Ontario Waste Diversion Act, 2002* and according to these Rules, must register as a steward of the MHSW Program, and File Quarterly MHSM Steward’s Reports of the quantities of MHSM Supplied in Ontario and pay fees on these materials as outlined in Appendix A, in accordance with *Ontario Regulation 11/12* (as found in Appendix D of these Rules).

**Table 1 REPORTING OBLIGATIONS**

A Steward collects and reports data according to the table below.

Reporting Obligation Period	Collect Data from Data Period	Report Due
<b>Q1 - 2015</b>	<b>Q4 – 2014</b> October 1, 2014 – December 31, 2014	January 31, 2015
<b>Q2 – 2015</b>	<b>Q1 – 2015</b> January 1, 2015 – March 31, 2015	April 30, 2015
<b>Q3 – 2015</b>	<b>Q2 – 2015</b> April 1, 2015 – June 30, 2015	July 31, 2015
<b>Q4 – 2015</b>	<b>Q3 – 2015</b> July 1, 2015 – September 30, 2015	October 31, 2015

This schedule extends indefinitely into future quarters in the form above until such times as the Rules are amended.

**Table 2 FEE PAYMENT SCHEDULE**

A Quarterly MHSM invoice for fees payable is calculated on the basis of the Stewardship Ontario’s quarterly costs and Steward’s Report submitted as outlined below in accordance with *Regulation 542/06* as amended by *O. Reg. 11/12*:

Fee Obligation Period	Fee Payment Due	Steward’s report used for fee calculation (Report Obligation Period)	Data from Data Period (when quantities Supplied)	Quarterly Costs Used in Fee Calculation
<b>Q1 – 2015</b> January 1, 2015 – March 31, 2015	Feb 28, 2015	Q4 - 2014	<b>Q3 – 2014</b> July 1, 2014 – September 30, 2014	<b>Q4 – 2014</b> October 1, 2014 – December 31, 2014
<b>Q2 – 2015</b> <b>April 1, 2015 – June 30, 2015</b>	May 31, 2015	Q1 - 2015	<b>Q4 – 2014</b> <b>October 1, 2014 – Dec. 31, 2014</b>	<b>Q1 – 2015</b> <b>January 1, 2015 – March 31, 2015</b>
<b>Q3 – 2015</b> <b>July 1, 2015 – September 30, 2015</b>	August 30, 2015	Q2 - 2015	<b>Q1 – 2015</b> <b>January 1, 2015 – March 31, 2015</b>	<b>Q2 – 2015</b> <b>April 1, 2015 – June 30, 2015</b>
<b>Q4 – 2015</b> <b>October 1, 2015 – December 31, 2015</b>	November 30, 2015	Q3 - 2015	<b>Q2 – 2015</b> <b>April 1, 2015 – June 30, 2015</b>	<b>Q3 – 2015</b> <b>July 1, 2015 – September 30, 2015</b>

This schedule extends indefinitely into future quarters in the form above until such times as the Rules are amended.

**Table 3 DEFICIT RECOVERY**

The Deficit Recovery invoice will be payable in accordance with the following schedule (\*Please note that Installment # 12 will be the last deficit recovery invoice to be issued):

<b>Installment Number</b>	<b>% of Deficit Recovered</b>	<b>Payment Due</b>
1	8.33%	May 31, 2012
2	8.33%	August 30, 2012
3	8.33%	November 30, 2012
4	8.33%	February 28, 2013
5	8.33%	May 31, 2013
6	8.33%	August 30, 2013
7	8.33%	November 30, 2013
8	8.33%	February 28, 2014
9	8.33%	May 31, 2014
10	8.33%	August 30, 2014
11	8.33%	November 30, 2014
12*	8.37%	February 28, 2015

**Appendix D**  
**Ontario Regulation 11/12, Amending Ontario Regulation 542/06**

**ONTARIO REGULATION 11/12**

made under the

**WASTE DIVERSION ACT, 2002**

Made: February 9, 2012

Filed: February 9, 2012

Published on e-Laws: February 10, 2012

Printed in *The Ontario Gazette*: February 25, 2012

Amending O. Reg. 542/06

(Municipal Hazardous or Special Waste)

Note: Ontario Regulation 542/06 has previously been amended. For the legislative history of the Regulation, see the Table of Consolidated Regulations – Detailed Legislative History at [www.e-Laws.gov.on.ca](http://www.e-Laws.gov.on.ca).

**1. Subsection 1 (1) of Ontario Regulation 542/06 is amended by adding the following definition:**

“class of municipal hazardous or special waste” means a class of municipal hazardous or special waste in respect of which a steward has been designated under the Act;

**2. The Regulation is amended by adding the following section:**

**Deficit recovery fee**

**4.** (1) This section applies in respect of a class of municipal hazardous or special waste if Stewardship Ontario had an accumulated deficit related to that class as of December 31, 2011.

(2) Stewardship Ontario shall, on or before April 1, 2012, determine the amount of a fee to be paid by a steward designated under the Act in respect of a class of municipal hazardous or special waste mentioned in subsection (1) by applying the following:

$$A = D \times B \div C$$

where,

A = the fee to be paid by the steward,

B = the quantity of material that is commercially connected to the class of municipal hazardous or special waste and that was supplied by the steward during the period beginning July 1, 2008 and ending December 31, 2011,

C = the quantity of material that is commercially connected to the class of municipal hazardous or special waste and that was supplied by all stewards designated under the Act in respect of that class during the period beginning July 1, 2008 and ending December 31, 2011,

D = Stewardship Ontario’s accumulated deficit related to the class of municipal hazardous or special waste as of December 31, 2011.

(3) For the purposes of subsection (2), the quantity of material supplied by a steward is determined by applying the method set out in the rules made under clause 30 (1) (g) of the Act for reporting that quantity to Stewardship Ontario.

(4) Unless a rule has been made under clause 30 (1) (c) of the Act prescribing times when a fee determined under this section is to be paid, the fee shall be paid in four equal instalments, with an instalment to be paid on or before each of the following dates:

1. May 15, 2012.
2. July 30, 2012.
3. October 31, 2012.
4. January 31, 2013.

(5) Stewardship Ontario shall, at least 30 days before a fee or the first instalment of a fee determined under this section is required to be paid by a steward, provide written notice of the following to the steward:

1. The amount of the fee to be paid by the steward.
2. If the fee may be paid in instalments, the amount of each instalment.
3. The date or dates on or before which all amounts must be paid.

**3. The Regulation is amended by adding the following sections:**

**Quarterly fees**

5. (1) Stewardship Ontario shall, no later than 90 days following the end of each fiscal quarter, determine the amount of a fee to be paid in respect of that fiscal quarter by a steward designated under the Act in respect of a class of municipal hazardous or special waste by applying the following:

$$A = D \times B \div C$$

where,

A = the fee to be paid by the steward,

B = the quantity of material that is commercially connected to the class of municipal hazardous or special waste and that was supplied by the steward during the fiscal quarter that occurred before the fiscal quarter in respect of which the fee is to be paid,

C = the quantity of material that is commercially connected to the class of municipal hazardous or special waste and that was supplied by all stewards designated under the Act in respect of that class during the fiscal quarter that occurred before the fiscal quarter in respect of which the fee is to be paid,

D = the costs related to the class of municipal hazardous or special waste during the fiscal quarter in respect of which the fee is to be paid.

(2) For the purposes of subsection (1),

- (a) the quantity of material supplied by a steward is determined by applying the method set out in the rules made under clause 30 (1) (g) of the Act for reporting that quantity to Stewardship Ontario; and
- (b) the costs related to a class of municipal hazardous or special waste must not exceed the sum of the amounts described in subparagraphs 1 i, ii and iii of subsection 30 (3) of the Act that were incurred in relation to the class.

(3) Unless a rule has been made under clause 30 (1) (c) of the Act prescribing times when a fee determined under this section is to be paid, the fee shall be paid no later than 180 days following the end of the fiscal quarter in respect of which the fee is required to be paid.

(4) Stewardship Ontario shall, at least 30 days before a fee or the first instalment of a fee determined under this section is required to be paid by a steward in respect of a fiscal quarter, provide written notice of the following to the steward:

1. The amount of the fee to be paid by the steward.
2. If the fee may be paid in instalments, the amount of each instalment.
3. The date or dates on or before which all amounts must be paid.

**Revocation of rule**

6. The following rule made under subsection 30 (1) of the Act is revoked:

Rule 3.2 of "Schedule A to Waste Diversion Ontario's Program Agreement – Rules for Stewards with respect to Payment of Fees respecting Municipal Hazardous and Special Materials 2012", as set out in the Amended and Restated Program Agreement between Waste Diversion Ontario and Stewardship Ontario, dated January 1, 2010, as amended December 14, 2011.

**Commencement**

4. (1) Subject to subsection (2), this Regulation comes into force on the day it is filed.
- (2) Section 3 comes into force on the later of April 1, 2012 and the day this Regulation is filed.

Made by:

JIM BRADLEY

*Minister of the Environment*

Date made: February 9, 2012.

*Robert Fox*

*April 8, 2015*

*Michelle G...*

*April 8, 2015*

*[Signature]*  
*MARCH 26, 2015*

*[Signature]*  
*March 26 2015*