



## 2008-09 Procedures for Re-filing of Steward's Reports

The Board of Stewardship Ontario has endorsed some key principles relating to the conditions under which stewards may initiate a re-filing or adjustment to submitted Steward's Reports. The conditions and administrative procedures are described below.

Condition for Re-filing	Procedure to Re-file Online Material Data Reports
<p><b>Double Reporting on a Brand</b></p>	<p><b>Examples</b></p> <ul style="list-style-type: none"> <li>• Manufacturer reports on private label product</li> <li>• Retailer reports on products where a brand owner steward has reported</li> </ul> <p><b>Steward Action</b></p> <ul style="list-style-type: none"> <li>• Notify Stewardship Ontario by email of double reporting and provide verifiable and supporting documentation for the change to your Steward's Report</li> </ul> <p><b>Stewardship Ontario Action</b></p> <ul style="list-style-type: none"> <li>• Review to confirm double reporting has occurred</li> <li>• Make necessary internal adjustments to Steward's Reports</li> <li>• Credits issued within the current year and applied to future invoice(s)</li> <li>• Stewardship Ontario has the discretion to issue credits in subsequent years if the adjustments cannot be managed within the current year's funding envelope. In such case, interest will be paid to the stewards as calculated from the date in which the steward provides all required data supporting re-filing to the date which Stewardship Ontario applies the credit in subsequent years. The rate of interest equals the rate earned by Stewardship Ontario.</li> </ul> <p><b>Limitations</b></p> <ul style="list-style-type: none"> <li>• No time limit</li> </ul> <p><b>Re-filing Timing</b></p> <ul style="list-style-type: none"> <li>• March 31, 2009 for double reporting prior to this date</li> <li>• Adjustments that result from double reporting may be accepted after March 31, 2009. Contact Stewardship Ontario for details</li> </ul>

## 2008-09 Procedures for Re-filing of Steward's Reports

Condition for Re-filing	Procedure to Re-file Online Material Data Reports
<p><b>Verifiable Calculation or Reporting Error</b></p>	<p><b>Examples:</b></p> <ul style="list-style-type: none"> <li>• Allocation errors (e.g. reported on total Canadian sales, not Ontario sales only)</li> <li>• Errors made in calculating material weights (e.g. reported pounds instead of kilograms, used incorrect packaging weights, etc.)</li> <li>• Reported on packaging that does not flow into residential waste stream</li> <li>• Product line or packaging omitted (e.g. did not report service packaging, printed paper, or all brands, etc.)</li> <li>• Errors made by third party (e.g. packaging supplier or consultant used incorrect data)</li> </ul> <p><b>Steward Action</b></p> <ul style="list-style-type: none"> <li>• Notify Stewardship Ontario by email of error and provide verifiable supporting documentation for the change to your Steward's Report</li> </ul> <p><b>Stewardship Ontario Action</b></p> <ul style="list-style-type: none"> <li>• Review and make internal adjustments to Steward's Reports</li> <li>• Credits issued within the current year and applied to future invoice(s)</li> <li>• Stewardship Ontario has the discretion to issue credits in subsequent years if the adjustments cannot be managed within the current year's funding envelope.</li> <li>• No interest will be paid to Stewards with respect to re-filing on calculation and/or reporting errors.</li> </ul> <p><b>Limitations</b></p> <ul style="list-style-type: none"> <li>• There is a limit on the length of time adjustments due to reporting errors will be allowed.</li> <li>• Stewards re-filing by March 31, 2009 are able to have applicable adjustments made to any steward's Report <u>filed</u> in the 2007 and 2008 calendar years</li> <li>• Stewards re-filing after March 31, 2009 and by March 31, 2010, are able to have applicable adjustments made to any steward's Report <u>filed</u> in the 2008 and 2009 calendar year only</li> <li>• Stewardship Ontario will review, on a case by case basis, extenuating circumstances that a steward may wish to bring forward related to reporting errors beyond the limitations set out above</li> </ul> <p><b>Re-filing Timing</b></p> <ul style="list-style-type: none"> <li>• As above</li> </ul>

## 2008-09 Procedures for Re-filing of Steward's Reports

Condition for Re-filing	Procedure to Re-file Online Material Data Reports
<p><b>From a Unit Based Calculator or Composite Based Calculator to Real Data</b></p>	<p><b>Examples</b></p> <ul style="list-style-type: none"> <li>• Steward that used unit based calculator or composite based calculator to meet their filing deadline. Real data acquired within 90 days of first submitted date or filing deadline whichever is later.</li> </ul> <p><b>Steward Action</b></p> <ul style="list-style-type: none"> <li>• Notify by email and provide Stewardship Ontario with real data and the details about how the packaging and/or printed paper is calculated</li> </ul> <p><b>Stewardship Ontario Action</b></p> <ul style="list-style-type: none"> <li>• Review and make adjustments to Steward's Reports</li> </ul> <p><b>Limitations</b></p> <ul style="list-style-type: none"> <li>• Stewardship Ontario will review, on a case by case basis, extenuating circumstances that a steward may wish to bring forward related to re-filing with real data beyond the timing set out below</li> </ul> <p><b>Re-filing Timing</b></p> <ul style="list-style-type: none"> <li>• Stewards may re-file on real data no later than 90 days from their first submitted date or filing deadline (whichever is later) for each obligation year</li> </ul>