

**SCHEDULE B TO THE PROGRAM AGREEMENT BETWEEN WASTE DIVERSION ONTARIO AND STEWARDSHIP ONTARIO**

**RULES FOR STEWARDS WITH RESPECT TO PAYMENT OF BLUE BOX FEES FOR THE PERIOD COMMENCING JANUARY 1, 2015**

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**Definitions:**

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

**Affiliate** means an entity that controls 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 trademarked Printed Material which is DBBW, and with respect to a specific good, the Packaging of which is DBBW, where either the good or the Packaging bears a trademark means during any time in a Data Year;

- (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 Packaging of which is DBBW and bears a trademark, other than a packer or filler of Private Label Goods, and includes any Person whose corporate name or business name registration contains the trademark.

**Data Year** means the calendar year that the steward Supplied DBBW.

**Designated Blue Box Waste (DBBW)** means Packaging, Service Packaging and Printed Materials (commonly referred to as packaging and printed paper or PPP) that are comprised of metal, glass, paper, plastics, textiles or any combination thereof that is Supplied to the Generator. DBBW does not include Transportation Packaging, Durable Packaging, wood, ceramic, crystal, rubber, borosilicate glass or leather.

**Designated Blue Box Waste (DBBW) Annual Steward's Report** means a report prepared by a steward and Filed with Stewardship Ontario, describing the aggregate amount of DBBW, expressed in kilograms by category as set out in Appendix A of these Rules that was Supplied in a Data Year by the steward and its Affiliates and/or Franchisees containing the information in accordance with Section 3.1.2 of these Rules.

**Durable Packaging** means Packaging intended for continued use over a period of five years as part of the product and remaining with the product components.

**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 to a DBBW Annual Steward's Report or the reporting portal (currently submitted on the WeRecycle Registration and Reporting portal <https://werecycle.cssalliance.ca/>) by Stewardship Ontario, but can be granted access by the steward.

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

**First Importer** means a Person Resident in Ontario, who imports into Ontario:

- (a) A specific Printed Material which is DBBW, for which a Brand Owner does not exist, or
- (b) A specific good, the Packaging of which is DBBW, for which a Brand Owner does not exist,

and includes a Person Resident in Ontario who is the first to take control of such material or good, upon or after arrival in Ontario from elsewhere during a Data Year.

**Franchisor, Franchisee and Franchise System** have the meaning ascribed thereto under the *Arthur Wishart Act (Ontario)*.

**Generator** means the Person within the residential sector to which Printed Material, Packaging or Service Packaging is Supplied that makes the DBBW available for reuse, recycling or disposal.

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

**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 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 DBBW 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.

**Obligation Year** means the calendar year for which the steward is required to discharge their obligation by Filing a DBBW Annual Steward's Report and paying fees.

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

**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 DBBW Annual Steward's Report is Filed, or who can request adjustments as set out in Section 3. A Primary Contact may also act as the stewards' Billing Contact and/or Environmental Lead.

**Printed Materials** means Printed Materials that are Supplied to Generators.

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

**Proxy Report** means a prior Designated Blue Box Waste Annual Steward's Report as referred in Section 3.2.4.

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

**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.

**Review** means an investigation into the accuracy and completeness of all or part of the information as set out in Section 3.1.2. A Review can be conducted both onsite and/or remotely by either Stewardship Ontario or its authorized representative.

**Rules** means these Rules.

**Secondary Contact** means a second individual identified by the steward who is authorized to act on behalf of the steward Primary Contact.

**Sector** means the industry category, from a list of categories provided by Stewardship Ontario (currently submitted on the WeRecycle Registration and Reporting portal <https://werecycle.cssalliance.ca>), that best describes the steward's business operations;

**Service Packaging** means packaging which may or may not bear a Brand that is Supplied at the point of sale by the retail, food service or other service providers to enable or facilitate the delivery of goods.

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

**Transportation Packaging** means Packaging and Printed Materials used exclusively for packaging products during their shipment from their place of manufacture to their place of distribution in Ontario, except that which is provided as Service Packaging.

## **1. Introduction**

These Rules do not revoke or amend any previously approved Rules for stewards with respect to payment of fees respecting Designated Blue Box Waste (DBBW) during the period they were effective. The following Rules relate to the Blue Box program, and the definitions of capitalized words used in these Rules are contained in definitions above.

For reporting and fee calculations, the DBBW is organized into six material categories with 32 material sub-categories as outlined in Appendix A.

## **2. Designation of Stewards**

For the purposes of determining which Person shall be designated as a steward for a particular category of DBBW, 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 Printed Material, Service Packaging, and the Packaging of all goods, for which it is the Brand Owner.
- 2.2. A First Importer is designated as a steward with respect to all Printed Material, Service Packaging, and the Packaging of all goods, for which it is the First Importer.
- 2.3. A Franchisor which is Resident in Ontario is designated as a steward with respect to all Printed Material, Service Packaging, and the Packaging of all goods, which are Supplied within the relevant Franchise System.
- 2.4. In the event there is more than one Brand Owner for the same DBBW, the Brand Owner more directly connected to the production of the DBBW shall be designated as the steward, but where the Brand Owner is a Franchisor who is Resident in Ontario or has a real and substantial connection to Ontario, the Franchisor shall be designated as the steward.
- 2.5. In the event that products containing two or more independent Brands are packaged to be Supplied together, then the Brand Owner more directly connected to the joint Packaging shall be designated as the steward for such joint Packaging.
- 2.6. Any Person who is Resident in Ontario that Supplies Service Packaging shall be the steward for such Service Packaging.
- 2.7. Any Person who elects to become a steward respecting a specific DBBW that would otherwise be the responsibility of another steward, shall be designated as a steward upon execution of a contract with Stewardship Ontario, and the steward otherwise responsible is exempt from the requirement to File a 2015 Ontario Blue Box Rules for Stewards - Draft for Comment

DBBW Annual Steward's Report and pay fees respecting such DBBW during the currency of the contract. Stewardship Ontario shall not be required to execute a contract contemplated herein.

2.8. An election under Section 2.7 may be made only with Stewardship Ontario by a Person who would otherwise be a Brand Owner but is not Resident in Ontario, but such election may not be made by a Person who would be eligible for an exemption described in Section 5.1.

2.9. Notwithstanding the above, any Person who has executed a contract with Stewardship Ontario under Section 2.7 prior to June 30, 2006, shall remain an elected steward under the terms of the agreement.

### **3. Reporting and Fees**

#### **3.1. Steward Reporting**

3.1.1. Subject to Section 5.1 of these Rules, every steward shall File a Designated Blue Box Waste (DBBW) Annual Steward's Report and pay fees in accordance with the timetable in Appendix D, or within 90 (ninety) calendar days after such steward is notified, whichever is later. 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. A DBBW Annual Steward's Report must include the following information: (currently submitted on the steward reporting portal located at <https://werecycle.cssalliance.ca>):

3.1.2.1. Obligation Year and Data Year of the DBBW Annual 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 DBBW Supplied in the Data Year according to the reporting categories as set out in Appendix A (Table 1);

3.1.2.5. Description of Methodology and sources of data including any changes from Methodology used in the DBBW Annual Steward's Report for the prior Obligation Year;

3.1.2.6. Details of any deductions from DBBW Supplied including data used to prepare, calculate and determine these deductions;

3.1.2.7. Any initiatives or changes in the Packaging mix or business practices that may explain any variation in quantities of DBBW Supplied in the DBBW Annual Steward's Report from the prior Obligation Year;

3.1.2.8. List of Brands included in the DBBW Annual Steward's Report, and any changes in Brands since the prior Obligation Year;

3.1.2.9. List of all Affiliates and/or Franchisees included in the DBBW Annual Steward's Report;

3.1.2.10. Declaration of accuracy of the DBBW Annual Steward's Report by the Primary Contact.

3.1.3. Stewards have 20 (twenty) business days from the date of a change to any information outlined in Section 3.1.2.2 to notify Stewardship Ontario in writing via email to [WeRecycle@StewardshipOntario.ca](mailto:WeRecycle@StewardshipOntario.ca) of such changes.

3.1.4. A steward shall report for its Affiliates and/or Franchisees under one steward number. Any Person whose DBBW is included in a DBBW Annual Steward's Report of its Affiliate and/or Franchisor need not File a separate DBBW Annual Steward's Report.

3.1.5. 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 by 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, together with an explanation and supporting documentation, within 10 (ten) business days of such change.

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

- 3.2.1.** The amount of 2015 fees payable by each steward shall be equal to the material amounts in kilograms set out in the previous year's DBBW Annual Steward's Report multiplied by each material's respective fee rate calculated in accordance with the approved fee methodology as contained in the Schedule A in the Program Agreement available on the [Stewardship Ontario website](#).
- 3.2.2. Stewards shall pay fees to Stewardship Ontario in accordance with the schedule in Appendix D (Table 2) of these Rules.
- 3.2.3. Stewards who fail to pay fees by the date specified in the timetable set out in Appendix D will be subject to:
- 3.2.3.1. A penalty calculated at 10% of fees due and payable.
  - 3.2.3.2. Interest on the overdue account balance.
  - 3.2.3.3. In the event that the amounts reported in a DBBW Annual Steward's Report are inaccurate, penalties and Interest as outlined under Section 3.2.3 shall apply to any underpayment by a steward.
- 3.2.4. In the event a steward fails to File a DBBW Annual Steward's Report in accordance with Section 3.1.1, then the amount set out in such steward's prior year's DBBW Annual Steward's Report shall constitute the quantities in the DBBW Annual Steward's Report (Proxy Report) then due, and all fees shall be due in accordance with Appendix D.
- 3.2.5. The quantities set out in a Proxy Report will be increased by 40% thereof on every successive instance of non-reporting by a steward.
- 3.2.6. 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 and may charge the steward an Administrative Fee.
- 3.2.7. Stewards who request an adjustment (or require a later adjustment) to a previously submitted DBBW Annual Steward's Report that either increases or decreases quantities of DBBW Supplied in any material category set out in Appendix A, shall be invoiced or credited any difference in fees paid in accordance with Appendix D. 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. Stewards must submit details of any inaccuracies to a previously submitted DBBW Annual Steward's Report within 30 (thirty) calendar days of receiving notification from Stewardship Ontario. Failure to do so shall result in the obligation to pay Administrative Fees.
- 3.2.9. Stewards must pay any unpaid fees, including penalties, Interest and Administrative Fees as outlined under Section 3.2.2 and 3.2.3, as a result of an adjustment to a previously submitted DBBW Annual Steward's Report, in accordance with Appendix D. Failure to pay in accordance with Appendix D shall result in further penalties, Interest and Administrative Fees.
- 3.2.10. Where Stewardship Ontario, or its authorized representative, determines that a DBBW Annual Steward's Report as set out in Section 3.1.2 is deficient or inaccurate, an Administrative Fee may apply.

- 3.2.11. Where a steward notifies Stewardship Ontario of incorrect data in its DBBW Annual Steward's Report prior to the commencement of a Review by Stewardship Ontario, or its authorized representative, an Administrative Fee may be applied.
- 3.2.12. 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 D.
- 3.2.13. Stewards, including those exempt under Section 5.1.4, who fail to File a DBBW Annual Steward's Report within the dates specified in Appendix D will be subject to an Administrative Fee.
- 3.2.14. Stewardship Ontario may waive all or part of any penalties, Interest or Administrative Fees otherwise payable under these Rules.
- 3.2.15. Stewards may request adjustments to a previously submitted DBBW Annual Steward's Reports as noted in Tables 3 and 4 in Appendix D.
- 3.2.16. Stewards who are members of the Canadian Newspaper Association and the Ontario Community Newspapers Association shall pay applicable Stewardship Ontario administrative costs, in the aggregate, equivalent to the fees otherwise payable, and will meet their obligation for the payment of fees, as calculated by Stewardship Ontario, by providing advertising lineage in a manner approved by Waste Diversion Ontario.

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

Any steward that intends to join a WDO approved Industry Stewardship Plan (ISP) covering DBBW 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 DBBW 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.

## **4. Compliance**

### **4.1. Review of a DBBW Annual Steward's Report**

- 4.1.1. A steward shall grant access during business hours to Stewardship Ontario, or its authorized representative, upon request to inspect and Review the steward's records maintained under Section 4.2 up to five years after the date of Filing a DBBW Annual Steward's Report. Stewards that fail to grant access to Stewardship Ontario, or its authorized representative, will be subject to an Administrative Fee.
- 4.1.2. Stewards shall comply with reasonable written requests from Stewardship Ontario, or its authorized representative, for information set out in Section 4.2 within reasonable timelines as specified by Stewardship Ontario, or its authorized representative, at the time of the request. Stewards who fail to comply with written requests from Stewardship Ontario, or its authorized representative, within the timelines specified will be subject to an Administrative Fee.

### **4.2. Record Provision and Retention**

Stewards shall retain records to substantiate and verify the amount set out in their respective DBBW Annual Steward's Report for a period of not less than five years from the date on which the DBBW Annual Steward's Report was Filed. 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 DBBW Annual Steward's Report; all Affiliates and/or Franchisees included in the report; calculation Methodology, product and packaging data such as packaging samples or packaging data provided by vendors; audit reports; list of brands reported and list of brands excluded from report.

## **5. General**

### **5.1. Steward Exemptions**

- 5.1.1. Stewards are exempt from Filing a DBBW Annual Steward's Report and paying the fees otherwise due if during the Data Year, the steward's, its Affiliates', and Franchisees' combined gross revenues for all its products and services in Ontario, was less than \$2 million.
- 5.1.2. Stewards, in the business of retailing, are exempt from Filing a DBBW Annual Steward's Report and paying the fees otherwise due if during the Data Year, the steward's, its Affiliates', and Franchisees' combined gross revenue, from the services provided and the cost of merchandise sold in Ontario, was less than \$2 million.
- 5.1.3. Stewards that are not-for-profit entities (for example municipalities, provincial agencies, colleges, or universities) are not exempted by 5.1.1 and 5.1.2.
- 5.1.4. Stewards shall File a DBBW Annual Steward's Report but shall be exempt from payment of fees otherwise due provided that during the Data Year, the steward, its Affiliates and Franchisees Supplied DBBW into Ontario, with an aggregate quantity of less than 15,000 kilograms.
- 5.1.5. Notwithstanding the above, Stewardship Ontario may, acting reasonably, require a steward to File a DBBW Annual Steward's Report by sending a written request by registered mail or email to a steward.

### **5.2. 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.

### **5.3. 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)).

### **5.4. 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.

### **5.5. Publishing of Company Names**

Stewardship Ontario may publish any of the following:

- 5.5.1. The names of stewards Filing DBBW Annual Steward's Reports with Stewardship Ontario;
- 5.5.2. A list of stewards In Good Standing;
- 5.5.3. The registry of all Brands reported in DBBW Annual Steward's Reports;



5.5.4. The name 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;

5.5.5. The name of any Person who elects to become a steward under Section 2.7 of these Rules and the name of the steward who would otherwise be responsible; and,

5.5.6. The name of any Person who has executed a contract with Stewardship Ontario under Section 2.7 prior to June 30, 2006.

**5.6. 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.

**Appendix A**  
**Designated Blue Box Waste Reporting Categories**

**Table 1**

Material Category	2015 DBBW Reporting Categories (based on 2014 Data Year Reported in Kilograms)
Printed Materials	Newsprint–CNA/OCNA Members
	Other Newsprint–Non-CNA/OCNA Members
	Magazines and Catalogues
	Directories
	Other Printed Materials
Paper Packaging	Gable Top Containers
	Aseptic Containers
	Paper Laminates
	Corrugated Cardboard
	Boxboard and Other Paper Packaging
Plastic Packaging	PET Bottles < 5 Litres
	PET Bottles ≥ 5 Litres
	HDPE Bottles and Jugs < 5 Litres
	HDPE Bottles and Jugs ≥ 5 Litres
	LDPE/HDPE Film
	LDPE/HDPE Film Carry-Out Bags
	LDPE/HDPE Film Carry-Out Bag Units*
	Expanded Polystyrene
	Non-Expanded Polystyrene
	Natural and Synthetic Textiles
	Other Plastic Packaging < 5 Litres <sup>1</sup>
	Other Plastic Packaging ≥ 5 Litres <sup>2</sup>
	Plastic Laminates
PLA, PHA, PHB <sup>3</sup>	
Steel and Other Metal Packaging	Steel Aerosol Containers
	Steel Paint Cans
	Other Steel and Metal Containers and Packaging
Aluminum Packaging	Aluminum Food and Beverage Containers
	Aluminum Aerosol Containers
	Other Aluminum Packaging
Glass Packaging	Clear Glass
	Coloured Glass

\* Report LDPE/HDPE Film Carry-Out Bags Units in the number of units Supplied

<sup>1</sup> Now includes PVC and non-coded plastics (previously reported under “Disrupter Plastics”)

<sup>2</sup> Now includes PVC and non-coded plastics (previously reported under “Disrupter Plastics”)

<sup>3</sup> New fee reporting category (previously reported under “Disrupter Plastics”)

**Appendix B**  
**The Methodology for Calculating Stewardship Ontario Fees**

The Methodology for Calculating Stewardship Ontario Fees can be found in Schedule A of the Blue Box Program Agreement between Stewardship Ontario and Waste Diversion Ontario.

**Appendix C<sup>4</sup>**  
**Resident in Ontario<sup>5</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.

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<sup>4</sup> Contents from “*Corporations Tax Act, Ontario*”

<sup>5</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

**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.

**Appendix D**  
**Reporting and Payment Schedule**

Stewards are obligated to report within 90 calendar days of receiving notification as outlined in Section 3.1.1.

**Table 1**

Reporting Deadline	Data Year
May 31, 2015	2014

**Table 2**

Payment Description	Payment Due Date	Data Year
First payment due (25% of 2015 Obligation Year payment)	April 30, 2015	2013
Second payment due (25% of 2015 Obligation Year payment)	June 30, 2015	2013
Third payment due (25% of 2015 Obligation Year payment)	September 30, 2015	2013
Fourth payment due (25% of 2015 Obligation Year payment)	December 01, 2015	2013

Stewards may pay their 2015 Obligation Year payment (payment based on 2013 Data Year) in full or in part provided they adhere to the minimum payment schedule above.

**Table 3**

2015 Report Adjustments	Payment Due Date	Data Year
Approved adjustments to 2015 Reports after May 31, 2015 that increase 2016 fees owing	Debit note is due January 31 <sup>st</sup> , 2016	2014
Approved adjustments to 2015 Reports after May 31, 2015 and before December 31, 2015 that reduce 2016 fees owing	Credit note can be applied after April 30, 2017	2014

**Table 4**

<b>2014,2013, 2012 Report Adjustments (no other Reports are permitted to be adjusted)</b>	<b>Payment Due Date</b>	<b>Data Year(s)</b>
Approved adjustments to 2014, 2013, 2012 Reports during 2015 calendar year that increase 2015, 2014 or 2013 fees owing	Debit note is due 30 Days from date of debit note	2013, 2012, 2011
Approved adjustments to 2014, 2013 or 2012 Reports <u>on or before</u> May 31, 2015 that reduce 2015, 2014 or 2013 fees owing	Credit note can be applied after April 30, 2016	2013, 2012, 2011
Approved adjustments to 2014, 2013 or 2012 Reports <u>after</u> May 31, 2015 that reduce 2015, 2014 or 2013 fees owing	Credit note can be applied after April 30, 2017	2013, 2012, 2011