
Regulations and other Acts

Gouvernement du Québec

O.C. 502-2011, 18 May 2011

Environment Quality Act
(R.S.Q., c. Q-2)

Approval of Éco Entreprises Québec's 2009 schedule of contributions for the "Containers and Packaging" and "Printed Matter" Classes

WHEREAS sections 53.31.1 to 53.31.20 of the Environment Quality Act (R.S.Q., c. Q-2) establish a regime intended to compensate municipalities for part of the net costs of the services they provide for the recovery and reclamation of residual materials;

WHEREAS, under section 53.31.13 of the Act, Éco Entreprises Québec, as a certified body for the "containers and packaging" and "printed matter" classes, may collect, from its members and from persons who or which, without being members, carry on activities similar to those carried on by the members in relation to the classes of materials, the contributions necessary to remit the full amount of compensation and to indemnify the body for its management costs and other expenses incidental to the compensation regime;

WHEREAS, under section 53.31.14 of the Act, the contributions payable are to be established on the basis of a schedule of contributions to be approved by the Government, which may provide for exemptions or exclusions and specify the terms according to which the contributions are to be paid to the certified body;

WHEREAS, in accordance with the requirements of that section, Éco Entreprises Québec conducted a special consultation of the persons concerned before determining such a schedule and submitting it to the Government for approval;

WHEREAS, under section 53.31.15 of the Act, RECYC-QUÉBEC is to give an opinion to the Government on the advisability of approving the schedule of contributions proposed by a certified body and a favourable opinion was given by RECYC-QUÉBEC as regards the 2009 schedule of contributions established by Éco Entreprises Québec;

WHEREAS, under Order in Council 135-2007 dated 14 February 2007, the Regulations Act (R.S.Q., c. R-18.1) does not apply to the proposed schedules or schedules of contributions established under section 53.31.14 of the Environment Quality Act;

IT IS ORDERED, therefore, on the recommendation of the Minister of Sustainable Development, Environment and Parks:

THAT the schedule of contributions established by Éco Entreprises Québec, entitled 2009 schedule of contributions for the "Containers and Packaging" and "Printed Matter" Classes, attached to this Order in Council, be approved.

GÉRARD BIBEAU,
Clerk of the Conseil exécutif

2009 Schedule of Contributions for “Containers and Packaging” and “Printed Matter” Classes

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January 21, 2011

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PREAMBLE

The *Environment Quality Act*, R.S.Q. c. Q-2 provides for provisions with respect to the compensation to municipalities for the services that the latter offer to ensure the recovery and reclaim of residual materials designated in the *Regulation respecting compensation for municipal services provided to recover and reclaim residual materials*, R.S.Q. c. Q-2, r.2.3. This regulation specifies the basic principles and main orientations regarding the contribution of the enterprises to the financing of recycling services.

Pursuant to section 53.31.5 of the act, a body certified by the Société québécoise de récupération et de recyclage is in charge of determining, by way of agreement with the municipal groupings, the total amounts of the net costs of the municipal services subject to compensation. The certified body shall remit to the Société québécoise de récupération et de recyclage the amount of the compensation owed to municipalities. In order to fulfill this obligation, the certified body may collect, from its members and from persons who or which, without being members, carry on similar activities to those carried on by the members in relation to the designated materials or classes of materials, the contributions necessary to remit the full amount of compensation and to indemnify the body for its management costs and other expenses incidental to the compensation regime.

From this approach, the certified body also has the responsibility to prepare and propose a schedule of contributions in conformity with the objectives of the act: the proposed rules of contributions must be approved by the Government, and are afterwards published in the *Gazette officielle du Québec*.

It is in this context that Éco Entreprises Québec (ÉEQ) was certified, on June 9, 2005, to represent enterprises that market "containers and packaging" and "printed matter" classes of materials, and collect from the latter monetary compensations that will be remitted to municipalities.

The act dictates a number of requirements guiding ÉEQ's actions in the preparation of the schedule of contributions, of the enterprises, which are:

- The contributions payable must be established on the basis of a schedule of contributions incorporating governing rules and a contribution table that has been the subject of a special consultation of the "targeted persons";
- The criteria taken into account to determine the schedule of contributions must evolve over the years in order to foster the accountability of the various classes of persons as regards the environmental consequences of the products they manufacture, market, distribute or commercialize or the materials they otherwise generate, having regard to the content of recycled materials, the nature of materials used, the volume of residual materials produced and their potential for recovery, recycling and other forms of reclamation.

As for the regulation, it specifies various aspects of the act: more particularly, it specifies the minimal framework applicable to the schedule of contributions namely by establishing certain exemptions to the benefit of certain persons in respect of certain materials or, conversely, by targeting persons that alone may be required to pay contributions in respect of certain materials.

Section 53.31.14 of the act states that the schedule of contributions may provide for exemptions and exclusions and may specify the terms according to which the contributions are to be paid to ÉEQ.

The schedule of contributions prepared and proposed by ÉEQ has been drafted in such a way as to include all the elements enabling a person to determine its liability, to understand the scope of his obligations, to determine the amount of the payable contribution. In order to reach all those clarity and conciseness goals in a sole document, ÉEQ has reproduced certain provisions of the act and the regulation and also proposes a section inherent to the definitions of the wording used.

In the same concern for clarity, ÉEQ proposes explanatory guidelines to targeted persons that are available on its website at www.ecoentreprises.qc.ca.

ÉEQ favours alternative modes of dispute resolution, particularly arbitration, with respect to the quantity or type of materials that must be taken into account in the report to be submitted. In this context, the procedural rules favoured by ÉEQ are those found in the administrative guide entitled *Mediation and Arbitration Procedures*.

During the time where ÉEQ is in possession of information that has been transmitted in the scope of the compensation regime, ÉEQ shall see that all agreed upon means are put in place to ensure the safety and confidentiality, and ensure the respect of all other obligations provided for by the act pertaining to the retention of this information.

The document hereunder constitutes the 2009 schedule of contributions for "Containers and Packaging" and "Printed Matter" Classes proposed by ÉEQ for approval by the government.

1. DEFINITIONS

1.1 DEFINITIONS

In the Schedule of Contributions, unless the context indicates otherwise, the following words and expressions mean or refer to:

- a) "Classes of Materials": two (2) of the three (3) classes of materials targeted by the Compensation Regime, i.e. "containers and packaging" and "printed matter" that are marketed and distributed in Québec and for which, for the purposes of the contribution, exclusions are prescribed under chapter 3 of the Schedule of Contributions;
- b) "Materials": types of containers, packaging, or printed matter included in a Class of Materials and that are listed in Appendix A, column 3;
- c) "Act": the *Environment Quality Act*, R.S.Q., c. Q-2, as amended from time to time;
- d) "Targeted Person": a person obligated by the Compensation Regime and subject, for the purposes of the contribution, to exemptions and other terms prescribed under chapter 2 of the Schedule of Contributions;
- e) "First Supplier": means a person who has a domicile or establishment in Québec and is the first to take title, or possession, or control, in Québec, of printed matter described in the Schedule of Contributions or a Product whose container or packaging is also described in the Schedule of Contributions;
- f) "Product": good or service intended for consumers, whether sold or provided otherwise;
- g) "Compensation Regime": the compensation regime prescribed by Chapter 1, Division VII, subdivision 4.1 of the Act and by the *Regulation*, as amended from time to time;
- h) "Regulation": *Regulation respecting compensation for municipal services provided to recover and reclaim residual materials*, R.S.Q. c. Q-2, r.2.3, as amended from time to time;
- i) "Retailer": means a person whose principal activity consists in the operation of one or several retail outlet(s);
- j) "Brand": means a mark that is used by a person for the purpose of distinguishing or so as to distinguish Products or services manufactured, sold, leased, hired or performed by the person from those manufactured, sold, leased, hired or performed by others, but does not include a certification mark within the meaning of section 2 of the *Trade-marks Act*, R.S.C. 1985, c. T-13;
- k) "Distinguishing Guise": means the shaping of containers or packaging, the appearance of which is used by a person for the purpose of distinguishing or so as to distinguish Products manufactured, sold, leased, hired or performed by the person from those manufactured, sold, leased, hired or performed by others;

- l) "Name": means the name under which any business is carried on, whether or not it is the name of a legal person, a partnership or an individual;
- m) "Written Media": one of the three (3) classes of material also stipulated in the *Regulation*, but not targeted by the Schedule of Contributions, and represented by RecycleMédias.

2. DESIGNATION OF PERSONS SUBJECT TO PAYING A CONTRIBUTION

2.1 TARGETED PERSONS

2.1.1 The persons referred to in sections 3 and 6 of the Regulation, that is the owners of a Brand, a Name or a Distinguishing Guise are the only ones who may be required to pay a contribution for:

- 1° Containers and packaging used for commercializing or marketing in Québec a Product or service under that Brand, Name or Distinguishing Guise;
- 2° Containers and packaging identified by that Brand, Name or Distinguishing Guise;
- 3° Materials included in the printed matter class identified by that Brand, Name or Distinguishing Guise.

2.1.2 However, if the owner has no domicile or establishment in Québec, the First Supplier in Québec of the Products, or the containers and packaging, or of the printed matter, other than the manufacturer, may be required to pay the contribution, whether or not that supplier is the importer.

2.1.3 The following special rules apply in respect of containers or packaging added at retail outlets, whether or not the containers or packaging are subject to section 2.1.1, paragraphs 1 and 2, and section 2.1.2 of the Schedule of Contributions:

- 1° The payment of a contribution may not be required from the manufacturer of those containers and packaging or of a person having added containers or packaging at a retail outlet, subject to paragraph 2; and
- 2° Where a retail outlet is supplied or operated as a franchise or a chain, under a banner name, or as part of another similar form of affiliation or group of businesses or establishments, the contribution for containers or packaging added at the retail outlet is payable by the franchisor, owner of the chain, banner or group, as the case may be, or if the franchisor, owner of the chain, banner or group has no domicile or establishment in Québec, by their representative in Québec, or where there is no representative, by the retailer.

2.1.4 The Targeted Person who has a right of ownership in the Brand, Name or Distinguishing Guise and who sells, transfers or otherwise assigns to another person said right, remains, with the other person, fully and solidarily liable for the entire contribution amount.

2.1.5 In the event of a total or partial sale, transfer or assignment of an enterprise implicating a Targeted Person who may notably be a franchisor, an owner of a chain, banner or group, or a First Supplier to another person, the parties involved remain fully and solidarily liable for the entire contribution amount.

2.2 EXEMPTIONS

2.2.1 As provided for in section 5 of the Regulation, the following are exempt from paying a contribution in respect of the containers and packaging in relation to which they are already required to take recovery or reclamation measures:

1° Persons who are already required under a regulation made under the Act to take measures or contribute financially towards measures to recover or reclaim containers or packaging;

2° Persons already required under a consignment system recognized under Québec law to take measures or contribute financially towards measures to recover or reclaim containers or packaging, such as beer and soft drink non-refillable containers;

3° Persons who are able to establish that they participate directly or contribute financially towards another system to recover and reclaim containers or packaging that operates on an established and regular basis in Québec, such as the program for the recovery of refillable beer bottles existing on November 24th, 2004.

2.2.2 Are also exempt from paying a contribution in regard to containers and packaging and printed matter:

1° The Targeted Persons whose gross sales, receipts, revenues or other inflows in Québec were less than or equal to \$1,000,000 or generated a total weight of less than or equal to 1 metric ton of one or more Material or group of Materials;

2° The Targeted Persons who are Retailers and operate only one retail outlet and which location is not supplied or operated as a franchise or a chain, under a banner name, or as part of another similar form of affiliation or group of businesses or establishments.

2.3 VOLUNTARY CONTRIBUTOR

2.3.1 Éco Enterprises Québec may accept that a third party whose domicile or establishment is outside Québec and who is the owner of a Brand, a Name or a Distinguishing Guise becomes a voluntary contributor, notably if that third party satisfies the conditions set out in the following sections.

2.3.2 Voluntary contributors may only act to fulfill obligations that, according to the of Contributions, with regard to their Products, containers and packaging or

printed matter, would be the responsibility of the First Supplier, and therefore may not act to fulfill the obligations of Targeted Persons pursuant to section 2.1.1.

2.3.3 A third party may be recognized as a voluntary contributor after having concluded an agreement with Éco Entreprises Québec that will namely include the following conditions:

- Undertake to pay the contribution pursuant to the Schedule of Contributions;
- Enter into this agreement freely;
- Undertake to file reports pursuant to the terms described in chapter 5;
- Undertake to shoulder the previously described responsibilities for all First Suppliers in Québec;
- Undertake to abide by the Québec laws and agree that lawsuits be instituted in the Province of Québec, according to the Québec laws.

Such a third party who is recognized as a voluntary contributor thus becomes a Targeted Person with regard to the contribution.

2.3.4 Éco Entreprises Québec may decide to conclude the agreement provided under section 2.3.3 with a third party, whose domicile or establishment is in Canada, but outside Québec, and, without being owner of a Brand, a Name or a Distinguishing Guise, is its main distributor in Québec. Section 2.3.2 also applies to this third party.

2.3.5 The First Supplier and the voluntary contributor are jointly responsible for the obligations which they are subject to pursuant to the Schedule of Contributions.

2.4 PUBLICATION OF THE NAMES OF TARGETED PERSONS

2.4.1 Éco Entreprises Québec shall make available a list including the names of any person who registered pursuant to division 5.1 to those whose name appears on that list.

3. DESIGNATION OF CLASSES OF MATERIALS REQUIRING A CONTRIBUTION AND EXCLUSIONS

3.1 "CONTAINERS AND PACKAGING": GENERAL DEFINITION

3.1.1 As provided for in section 2 of the Regulation, the "containers and packaging" Class of Materials includes all types of flexible or rigid materials, including paper, carton, plastic, glass or metal, used alone or in combination with other materials to contain, protect, wrap or present a Product, a set of Products or a Printed matter at any stage in the movement of the Product or set of Products from the producer to the ultimate user or consumer, especially for their presentation.

3.2 "CONTAINERS AND PACKAGING" INCLUDED IN THE PAYABLE CONTRIBUTION

3.2.1 The following containers and packaging must notably be included in the establishment of the payable contribution:

- a) Paperboard
 - Corrugated cardboard
 - Kraft paper bags provided at the retail outlet for the purpose of containing the purchase made there, whether these bags were sold or otherwise provided Boxboard and other paper packaging
 - Boxboard and other paper packaging
 - Paper laminants
 - Gable-top containers
 - Aseptic containers;
- b) Plastics
 - PET bottles
 - HDPE bottles
 - Plastic HDPE and LDPE film
 - HDPE, LDPE and others plastic bags provided at the retail outlet for the purpose of containing the purchase made there, whether these bags were sold or otherwise provided
 - Plastic laminants
 - Expanded Polystyrene
 - Non expanded Polystyrene
 - Polylactic Acid (PLA)
 - Other rigid plastics, polymers and polyurethane;
- c) Steel
 - Aerosol containers
 - Other steel containers
- d) Aluminum
 - Aluminum food and beverages containers
 - Other aluminum containers and packaging
- e) Glass
 - Clear glass
 - Coloured glass
- f) Containers and packaging given out free of charge as Products

3.3 "CONTAINERS AND PACKAGING" EXCLUDED FROM THE PAYABLE CONTRIBUTION

3.3.1 The following containers and packaging are excluded from the establishment of the payable contribution:

- a) Containers and packaging whose ultimate user is an industrial, commercial or institutional establishment;
- b) As provided for in section 2 of the Regulation, tertiary or transport packaging, namely containers and packaging designed to facilitate the handling and transport of a number of sales units or grouped packaging, such as wood pallets and transport containers, in order to prevent physical handling and transport damage. However, containers and packaging likely to be used not only for such transportation but also for delivery of Products directly to ultimate consumers or recipients of the Products, including paper, carton, polystyrene protection or plastic film

remain covered and must consequently be included in the establishment of the payable contribution;

- c) Containers and packaging sold as Products subject to those, covered by section 3.2.1. paragraph f);
- d) Long-life containers or packaging: are considered as such containers and packaging designed to accompany, protect or store a Product throughout its life when the Product is designed to last for five (5) years or more. Examples of long-life containers and packaging include, but are not limited to, compact disc cases, tool boxes, etc;
- e) Containers and packaging accompanying a Product destined to be used or consumed by a consumer at the site of distribution or sale of the Product when such containers or packaging are taken into charge on that same site. As an example, but not limited to, such excluded containers and packaging would be those accompanying food in a restaurant, but not those accompanying drive-thru and take-out orders.

3.4 "PRINTED MATTER": GENERAL DEFINITION

3.3.1 As provided for in section 2 of the Regulation, the "printed matter" Class of Materials includes paper and other cellulosic fibres, whether or not they are used as a medium for text or images.

3.5 "PRINTED MATTER" INCLUDED IN THE PAYABLE CONTRIBUTION

3.5.1 The following types of printed matter must notably be included in the establishment of the payable contribution :

- a) Newsprint inserts and circulars;
- b) Catalogues, guides, directories, brochures, calendars of events and other publications which principal object aims at promoting or selling a product or service including publications not included in the "Written Media";
- c) Telephone book;
- d) Paper for general use such as blank printer paper, lined, cross-sectioned and blank paper, whether white or coloured, as well as notepads of all sizes;
- e) Other printed matter such as invoices, envelopes, news letters, annual reports, circulars printed on glossy paper, prospectuses and reports on investments;
- f) Papers and other cellulosic fibers given out free of charge as a Product such as calendars or greeting cards.

Materials that can be identified by a Brand, a Name or a Distinguishing Guise are considered as a printed matter in the establishment of the payable contribution.

3.5.2 Without limitation, the following criteria may be referred to assist in the determination of what constitutes "publications not included in the "Written Media" " as per section 3.5.1 b). The presence of one or several of the

following criteria will determine the nature of the writing. A writing will therefore be covered by the category of printed matter included in the payable contribution if one or several of the following criteria are applicable to it:

- a) The main object of the writing is the promotion, the sale, the programming or the raising of awareness of a product, service or event;
- b) The objective of the writing is:
 - i. Promoting products, services or events or supplying any other type of information related to their promotion or marketing or
 - ii. Proposing an item that complements the offered product, service or event or
 - iii. Providing a progress report or an update on an issue;
- c) The content of the writing is:
 - i. Prepared by or for an entity whose function or principal activity is not information or
 - ii. Discretionary;
- d) Distribution of the writing is:
 - i. limited to members, individually or in association, free or for a fee or
 - ii. limited to clients, shareholders, citizens or through other forms of affiliation to a business, a commercial establishment, an institution, an association or a governmental organization;
- e) The authorship of the writing is directed by employees or members of a business, a commercial establishment, an institution, an association or a governmental organization;
- f) The financing of the writing is supported in whole or in part by a business, a commercial establishment, an institution, an association or a governmental organization.

3.6 "PRINTED MATTER" EXCLUDED FROM THE CONTRIBUTION

3.6.1 The following printed matter are excluded from the payable contribution:

- a) Printed matter whose ultimate user is an industrial, commercial or institutional establishment;
- b) Books as well as materials included in the Written Media;
- c) Printed matter already included in the containers and packaging class;
- d) Papers and other cellulosic fibres sold as a Product, to the exception of those included in section 3.5.1, paragraphs d) and f);
- e) Printed matter accompanying a Product destined to be used or consumed by a consumer at the site of distribution or sale of the Product when such printed matter is taken into charge on that same site.

4. DETERMINATION OF CONTRIBUTION AMOUNTS

4.1 PAYABLE CONTRIBUTION, OBLIGATION YEAR AND REFERENCE YEAR FOR THE CALCULATION OF THE CONTRIBUTION

- 4.1.1 A Targeted Person that marketed classes of Materials in the course of the year 2008 or in the course of the year 2009 must contribute for the year 2009, which year constitutes the obligation year.
- 4.1.2 For the purpose of calculating the payable contribution for 2009, the Materials that must be considered are those marketed in Québec from January 1st, 2009, to December 31st, 2009, which year constitutes the reference year.
- 4.1.3 The contribution amount due for the 2009 obligation year is determined for each Class of Materials. That amount is calculated by multiplying the quantity, in kilograms, of each Material in a Class of Materials by the rate applicable to that Material as indicated in the table of contributions presented in Appendix A and then by adding all these amounts.

4.2 OPTION OF LUMP SUM PAYMENT

- 4.2.1 Any Targeted Person whose gross sales, receipts, revenues or other inflows in Quebec, from January 1st to December 31st, 2009, were more than \$1,000,000 or who has marketed, for the same period, a total weight of more than 1 metric ton but less than or equal to 5 metric tons of one or more Material or group of Materials may either pay the contribution established under section 4.1.3 of the Schedule of Contributions or opt to pay the lump sum payment set as follows:
 - a) When the total weight of Materials or group of Materials is less than or equal to 2.5 metric tons, the lump sum payable contribution is established at \$170;
 - b) When the total weight of Materials or group of Materials is more than 2.5 metric tons but less than or equal to 5 metric tons, the lump sum payable contribution is established at \$340.

4.3 DATE, PLACE AND MODE OF PAYMENT OF THE CONTRIBUTION

- 4.3.1 The payable contribution for the 2009 obligation year shall be paid to Éco Entreprises Québec by the Targeted Person within a period of 120 days following the effective date of the Schedule of Contributions. It shall be made in a single payment.

Éco Entreprises Québec shall publish on its website the deadline for the payment of the payable contribution.

- 4.3.2 All contributions paid according to the Schedule of Contributions must be in Canadian legal currency.
- 4.3.3 The payment of the contribution according to the Schedule of Contributions may be effected by various means such as by cheque, pre-authorized debit, wire transfer or a centralized payment service.

In the event the payment is effected by wire transfer or through a centralized payment service, a written notice to that effect should be submitted to Éco Entreprises Québec. In the event such notice is not forwarded, Éco Entreprises Québec may not be held liable if the amount of the contribution is not applied.

4.4 INTEREST, RECOVERY RATE AND PENALTIES

4.4.1 Pursuant to section 53.31.16 of the Act, any contribution owed to Éco Entreprises Québec that has not been paid by a Targeted Person by the deadline shall be subject to interest at the rate indicated in section 28 of the *Act respecting the Ministère du Revenu*, R.S.Q., c. M-31. The interests will be calculated daily on the unpaid amount of the contribution, as of the date on which the contribution becomes due, up to the payment date, at the above mentioned rate. Any changes to this rate will immediately bring a change to the payable interest rate pursuant to the present section.

The daily interest computed between the date of the last invoice and the date of payment will be waived if payment is effected no later than 30 days following said invoice.

4.4.2 In addition to interest applicable under section 4.4.1, any Targeted Person who has not paid the contribution within 210 days following the effective date of the Schedule of Contributions shall be subject to fees equal to a recovery rate of 10% of the contributions owed, this amount corresponding to costs incurred when Éco Entreprises Québec pursues a remedy to claim a sum it is owed.

4.4.3 Pursuant to section 53.31.16 of the Act, where Éco Entreprises Québec pursues a remedy to claim a sum it is owed, a penalty equal to 20% of the contribution is applicable.

5. REGISTRATION AND REPORTING BY TARGETED PERSONS

5.1 REGISTRATION AND REPORTING BY TARGETED PERSONS

5.1.1 All Targeted Persons shall register with Éco Entreprises Québec by submitting the information required in Appendix B of the Schedule of Contributions.

5.1.2 Subject to section 5.1.8, for purposes of establishing the amount of the contribution according to chapter 4, all Targeted Persons shall also submit a Materials report by transmitting to Éco Entreprises Québec the information required in Appendix C of the Schedule of Contributions, notably:

- a) A description of the methodology and data used to prepare the Targeted Person's registration form and Materials report;
- b) A description of excluded Materials that was not included in the Targeted Person's Materials report;

- c) A description of deducted Materials from the Targeted Person's Materials report as well as the number of kilograms or the percentage applied according to type of Materials;
 - d) A list of Brands, Names and Distinguishing Guises that are covered in the Materials report;
 - e) A declaration as to the accuracy of the information contained in the Targeted Person's Materials report.
- 5.1.3 Targeted Persons shall register and submit a Materials report for year 2009.
- 5.1.4 A Targeted Person shall register no later than the 90th day following the effective date of the Schedule of Contributions.
- 5.1.5 A Targeted Person shall submit a Materials report no later than the 90th day following the effective date of the Schedule of Contributions.
- 5.1.6 Targeted Persons shall notify Éco Entreprises Québec of any change to information contained in the registration or the Materials report in the form of a notice of amendment within thirty (30) days of such change.
- 5.1.7 The registration, Materials report and notice of amendment shall be transmitted to Éco Entreprises Québec electronically, using the forms provided to this effect in Appendix B and available on Éco Entreprises Québec's website, and according to the submission procedures described on the site.
- 5.1.8 Targeted Persons who opted for lump sum payments established pursuant to section 4.2.1 can, aside from the procedure set out in section 5.1.7, choose to transmit the registration on paper. The registration shall, in this case, be personally signed by the person designated, by resolution, by the Targeted Person, and shall be submitted in one of the following manners: delivered in person to Éco Entreprises, by fax or by mail. This document shall be prepared using the form available on the Éco Entreprises Québec website at www.ecoentreprises.qc.ca, or from the head office.

5.2 BILLING

- 5.2.1 For each year of contributions, Éco Entreprises Québec sends Targeted Persons an invoice setting out the contribution. The invoice is sent by e-mail upon receipt of the submitted Materials report and on the basis of the information contained in it, before such Materials report has been reviewed and, in some cases, verified by Éco Entreprises Québec according to the procedure described in division 5.3.
- 5.2.2 Any failure to register, any failure to submit a Materials report or submission of an incomplete, late, erroneous or fraudulent Materials report gives rise to the possibility that Éco Entreprises Québec, at any time, compute the amount of the contribution payable by means of an estimate notably based on all elements in its possession, that is on the installations or the activities of the Targeted Person, or by way of a recognized fixed-price estimate method. These elements or methods will remain confidential if Éco Entreprises Québec uses personal information of a Targeted Person to establish the imposed invoice. In

this case, Éco Entreprises Québec cannot be compelled to reveal the elements or methods.

This imposed invoice is presumed valid and its issue date will fix the point at which it will become exigible by Éco Entreprises Québec. This imposed invoice includes the recovery fees, as well as, the accrued interest calculated retroactively from the moment where the Materials report should have been submitted as per the Schedule of Contributions. This imposed invoice is payable thirty (30) days following its issue date. In the event payment is received within the prescribed delay, the accumulated daily interest between the date the invoice was issued and the date of payment will be waived.

- 5.2.3 A Targeted Person to whom an imposed invoice is transmitted may, within 90 days from the date of this invoice, attempt to negotiate a settlement with Éco Entreprises Québec regarding the amount of the payable contribution. This attempt does not however exempt the Targeted Person from the obligation to pay the contribution in accordance with paragraphs 2 and 3 of section 5.2.2. Where the agreement reached on the payable contribution results in an over payment, the procedure dealing with the credit of contribution found at paragraph b of section 5.3.3 will then apply.
- 5.2.4 Éco Entreprises Québec reserves its rights to request any document and information it deems essential to calculate the payable contribution in accordance with section 5.2.1.

5.3 AUDIT OF THE MATERIALS REPORT AND RECORDS RETENTION

- 5.3.1 Notwithstanding the information and documents that the Targeted Person must produce pursuant to Appendix C, Éco Entreprises Québec reserves the right to request the Targeted Person to provide complementary information, such as, the complete list of containers and packaging and printed matter covered by the Schedule of Contributions, notwithstanding the fact this information might or might not have been used in the preparation of the Materials report, data tables, audit reports, list of Brands reported, and list of Brands excluded from the Materials report and the allocation of percentages that were used by the Targeted Person to prepare its report.
- 5.3.2 Within a delay of three (3) years following the date upon which the Targeted Person submits the Materials report, Éco Entreprises Québec may review the Materials report submitted by a Targeted Person and may require that necessary corrections then be made to said report by the Targeted Person. Éco Entreprises Québec may also decide to make the necessary corrections after having informed the Targeted Person. Following these corrections, a revised invoice determining the adjustment to the payable contribution will then be sent to the Targeted Person. This revised invoice will be presumed valid and its issue date will fix the point at which it will become exigible by Éco Entreprises Québec.
- 5.3.3 The amount of the adjustment to the payable contribution indicated in the revised invoice shall be paid to Éco Entreprises Québec by the Targeted Person within thirty (30) days of the issuance of the invoice. It shall be made in a single payment.

- a) Any Targeted Person who availed itself of the lump sum payment option and was eventually found to be erroneously subject to the present Schedule of Contributions will be reimbursed upon its request for modification being approved by Éco Entreprises Québec.
 - b) Any Targeted Person who submitted an amended Materials report resulting in a credit to the contribution will benefit by the value of this credit being applied to the contribution payable for the ensuing year. Any surplus will be reimbursed.
- 5.3.4 With regard to such revised invoice, any owed or unpaid contribution, at the deadline, by a Targeted Person to Éco Entreprises Québec, may be subject to interest pursuant to terms in section 53.31.16 of the Act, at the rate indicated in section 28 of the *Act respecting the Ministère du Revenu*, R.S.Q., c. M-31. The interests will be calculated daily on the unpaid amount of the contribution, starting from the date at which the contribution becomes due, up to the payment date, at the above mentioned rate. Any changes to this rate will immediately bring a change to the payable interest rate pursuant to the present section. The daily interest computed between the date of the last invoice and the date of payment will be waived if payment is effected no later than 30 days following said invoice
- 5.3.5 In addition to interest applicable according to section 5.3.4, a Targeted Person who does not pay the contribution indicated in the revised invoice within one hundred and twenty (120) days of receipt of the invoice shall be subject to fees equal to 10% of payable contributions, this amount corresponding to costs incurred by Éco Entreprises Québec for the recovery of the sum it is owed.
- 5.3.6 Within a period of one year following the deadline for the Targeted Person to submit the Materials report provided for at section 5.1.5, the Targeted Person may present a revision request of said Materials report. All relevant documents and information allowing Éco Entreprises Québec to proceed with a complete analysis and to render an enlightened decision must be filed in support of the revision request.
- 5.3.7 Any Targeted person shall keep a record of all documents and other medium used to prepare the Materials Report for a period of at least five (5) years from the date of submission of the Materials report. Any Targeted person shall make those informations available for consulting and copying by Éco Entreprises Québec, during the normal business hours, and following a previous notice from Éco Entreprises Québec to that effect.

6. DISPUTE RESOLUTION

6.1 PROCEDURE

- 6.1.1 In the case of a dispute between the Targeted Person and Éco Entreprises Québec regarding the issuance of an imposed invoice or revised invoice, as provided for at sections 5.2.2 or 5.3.2, the Targeted Person and Éco Entreprises Québec will endeavour to resolve the dispute by way of discussions between their respective representatives in the thirty (30) days following the

sending of a written dispute notice, or by way of mutual consent, which must be recorded in writing.

- 6.1.2 In the event that the Targeted Person and Éco Entreprises Québec cannot resolve the dispute following discussions, and where the amount in dispute is equal to or greater than \$50,000, the parties will favour a recourse using the mediation procedure with respect to the quantity or the type of Materials that should be taken into account in the Materials report. Should that mediation procedure fail, the parties shall then resort to arbitration.

7. ADJUSTMENTS

7.1 ADJUSTMENT PROCEDURES

- 7.1.1 In cases where, for a particular Class of Materials, Éco Entreprises Québec collects, during the period defined in section 4.3.1., as well as during the eighteen (18) months following the expiry of the delay prescribed by said section, an amount that exceeds by five (5) % that necessary to pay the amount of the compensation required pursuant to the Compensation Regime and the amount to cover its management costs and other expenses, Éco Entreprises Québec shall grant the Targeted Persons a credit on the payable contribution for the year following the finding of this surplus. This credit, representing the amount collected that exceeds the five (5) %, shall be distributed on a prorated basis according to amounts paid by Targeted Persons for the Materials of each sub-class of Materials and that for the year during which this surplus will have been accumulated.
- 7.1.2 In cases where, for a particular Class of Materials, Éco Entreprises Québec does not collect during the period defined in section 4.3.1., as well as during the eighteen (18) months following the expiry of the delay prescribed by said section, the sufficient sum to pay the amount of the compensation required pursuant to the Compensation Regime as well as to cover its management costs and other expenses related to the Compensation Regime, Éco Entreprises Québec shall claim from the Targeted Persons an adjustment during the year following such a monetary shortfall. This adjustment shall be distributed on a prorated basis according to contributions paid for the Materials of each sub-class of Materials and that for the year of the schedule during which this deficit will have been accumulated.

8. EFFECTIVE DATE AND DURATION

8.1 EFFECTIVE DATE

The Schedule of Contributions shall be effective on the day of its publication in the *Gazette officielle du Québec*, on June 1st, 2011.

8.2 DURATION

The Schedule of Contributions shall be valid for the 2009 obligation year.

APPENDIX A: 2009 CONTRIBUTION TABLE**Contribution for the period from January 1st through December 31st, 2009¹**

Class of Materials	Sub-class of Materials	Materials	Annualized contributions ¢/kg	Recycle content Credit (threshold to be reached)²
Printed matter		• Newsprint inserts and circulars	6.160	80 %
		• Catalogues and publications	14.366	50 %
		• Telephone books	14.366	80 %
		• Paper for general use	14.366	80 %
		• Other printed matter		
Containers and Packaging	Paperboard	• Corrugated cardboard	7.476	
		• Kraft Paper Bag	7.476	
		• Boxboard and other paper packaging	7.476	
		• Gable-top containers	13.838	
		• Paper laminants	13.838	
		• Aseptic containers	13.838	
	Plastics	• PET bottles	12.329	
		• HDPE bottles	11.212	
		• Plastic laminants	26.062	
		• Plastic HDPE and LDPE film	26.062	
		• HDPE, LDPE and others Plastic Bag	26.062	
		• Expanded Polystyrene	32.632	
		• Non expanded Polystyrene	32.632	
		• Polylactic acid (PLA)	17.124	
	• Other rigid plastics, polymers and polyurethane	17.124		
	Aluminum	• Aluminum containers for food and beverages	5.465	
		• Other aluminum containers and packaging		
	Steel	• Aerosol containers	6.237	
		• Other steel containers		
	Glass	• Clear glass	3.765	
		• Coloured glass	3.560	

¹ For the calculation of the contribution for the 2009 obligation year, the Targeted Persons must, for the purpose of the application of chapters 4 and 5, declare the materials that were marketed in Québec for the 12 months comprised between January 1st, 2009 and December 31st, 2009, that is for the reference period prescribed in section 4.1.2.

² For the 2009 Schedule of Contributions, a credit shall be granted to Targeted Persons that generate printed matter with a percentage (%) of post-consumer recycled content equal to or exceeding the established threshold if the Materials Report is submitted before the deadline. The credit shall be granted on a separate invoice issued the year following the established deadline for report submission. Supporting documentation required to determine recycled content must be sent in to ÉEQ before the contribution payment deadline. According to paragraph 2 of article 53.31.14 of the Act, recycled materials content is a factor to be taken into consideration in the calculation of payable contributions.

APPENDIX B: TARGETED PERSON REGISTRATION FORM**Registration****Company Information:**

ÉEQ Company Number
 Name of the company
 Address
 Municipality
 Province / State / Country
 Postal Code
 Company website
 Telephone Number
 Fax number

Primary Contact for the Company:

The company's primary contact is the person authorized to represent the company with regard to its compensation regime obligations.

Last name
 First name
 Title
 Telephone number at work
 E-mail

DISCLOSURE OF THE TARGETED PERSON:**Classification of your company**

Submission qualification question							
Obligation year ¹	Civil year ²	Designated materials ultimately intended to consumers? ³		Gross sales, receipts, revenue less than or equal \$1 million? ³		Quantity generated less than or equal 5 metric tons? ³	
		Yes	No	Yes	No	Yes	No
2009	2008						

¹ Year of the Schedule of Contributions

² Year to consider to establish the obligation to contribute for the obligation year as determined in section 4.1.1

³ For the reference year, from January 1st 2009 to December 31st, 2009, as determined by section 4.1.2

Gross sales, receipts, revenues or other inflows of less than or equal \$1,000,000?

- Yes No

If yes, the Targeted Person is exempt from paying. If no, please proceed to the next question.

Quantity generated of less than or equal 1 metric ton?

- Yes No

If yes, the Targeted Person is exempt from paying. If no, please proceed to the next question.

Retailer with only one retail outlet which is not supplied or operated as a banner or as a franchise?

- Yes No

If yes, the Targeted Person is exempt from paying. If no, please proceed to the next question.

Quantity generated more than 1 ton and less than or equal 2.5 metric tons ?

- Yes No

If yes, the Targeted Person is admissible to the option of paying a lump sum of \$170. The Targeted Person may alternatively choose to proceed to file the declaration and pay the established contribution. If no, please proceed to the next question.

Quantity generated more than 2.5 tons and less than or equal 5 metric tons ?

- Yes No

If yes, the Targeted Person is admissible to the option of paying a lump sum of \$340. The Targeted Person may alternatively choose to proceed to file the declaration and pay the established contribution. If no, the Targeted Person must file the « standard or formal » declaration and may do so by utilising the suggested model calculators which are available on demand..

APPENDIX C: MATERIALS REPORT IN KILOGRAMS

Class of Materials	Sub-class of Materials	Materials	Annualized contributions ¢/kg
Printed matter		• Newsprint inserts and circulars	
		• Catalogues and publications	
		• Telephone books	
		• Paper for general use	
		• Other printed matter	
Containers and Packaging	Paperboard	• Corrugated cardboard	
		• Kraft Paper Bag	
		• Boxboard and other paper packaging	
		• Gable-top containers	
		• Paper laminants	
		• Aseptic containers	
	Plastics	• PET bottles	
		• HDPE bottles	
		• Plastic laminants	
		• Plastic HDPE and LDPE film	
		• HDPE, LDPE and others Plastic Bag	
		• Expanded Polystyrene	
		• Non expanded Polystyrene	
		• Polylactic acid (PLA)	
		• Other rigid plastics, polymers and polyurethane	
	Aluminum	• Aluminum containers for food and beverages	
		• Other aluminum containers and packaging	
	Steel	• Aerosol containers	
		• Other steel containers	
	Glass	• Clear glass	
		• Coloured glass	

Questions to clarify the type of materials generated

Materials with post-consumer recycled content		
<p>You reported having generated "containers and packaging" and/or "printed matter." In order to apply the environmental criteria described in the next Schedules of Contributions, as prescribed in the Act, please indicate the proportion (%) by category of Materials attributable to Materials with post-consumer recycled content, as well as the proportion of that content</p>		
Category of Materials	Percentage of Materials with recycled content (out of total reported)	Percentage of recycled content
Paperboard containers and packaging	%	%
Plastic containers and packaging	%	%
Metal containers and packaging	%	%
Aluminium containers and packaging	%	%
Glass containers and packaging	%	%

Emerging materials	
<p>You reported having generated paperboard or plastic "containers and packaging". In order to apply the environmental criteria described in the next Schedules of Contributions, as prescribed in the Act, please indicate the proportion (%) by category of Materials attributable to Emerging materials, indicating the type and percentage out of quantities reported</p>	
Category of Materials	Percentage of emerging materials (out of category total)
Paperboard containers and packaging reported	
Bamboo (bagasse)	%
Eucalyptus	%
Plastic containers and packaging reported	
Biodegradable and oxodegradable	%
Compostable	%
PET opaque (black or red)	%

Along with the registration form and Materials report, the Targeted Person shall provide:

- a) A description of the methodology and data used to prepare the Targeted Person's registration form and Materials report.
- b) A description of excluded Materials that were not included in the Targeted Person's Materials report as well as the number of kilograms or the percentage applied according to type of Materials.
- c) A list of Brands, Names and Distinguishing Guises that are covered in the Materials report.
- d) A declaration as to the accuracy of the information contained in the Targeted Person's Materials report.

Notwithstanding the above and as determined by section 5.3.1., Éco Entreprises Québec reserves the right to request from the Targeted Person to provide complementary information, such as, the complete list of containers and packaging and printed matter covered by the of Contributions, notwithstanding the fact this information might or might not have been used in the preparation of the Materials report as well as the data tables, audit reports, list of Brands reported, and list of Brands excluded from the Materials report and the allocation of percentages that were used by the Targeted Person to prepare its report.

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Gouvernement du Québec

O.C. 514-2011, 18 May 2011

An Act respecting collective agreement decrees
(R.S.Q., c. D-2)

Installation of petroleum equipment — Amendment

Decree to amend the Decree respecting the installation of petroleum equipment

WHEREAS, under section 2 of the Act respecting collective agreement decrees (R.S.Q., c. D-2), the Government made the Decree respecting the installation of petroleum equipment (R.R.Q., c. D-2, r. 12), amended by Order in Council 478-2011 dated 4 May 2011;

WHEREAS the contracting parties designated in the Decree have, under section 6.1 of the Act, applied to the Minister of Labour to have amendments made to the Decree;

WHEREAS sections 2 and 6.1 of the Act authorize the Government to amend a collective agreement decree;

WHEREAS, under section 7 of the Act, notwithstanding section 17 of the Regulations Act (R.S.Q., c. R-18.1), a decree comes into force on the day of its publication in the *Gazette officielle du Québec* or on any later date fixed therein;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act and sections 5 and 6.1 of the Act respecting collective agreement decrees, a draft of the amending decree was published in Part 2 of the *Gazette officielle du Québec* of 9 February 2011 and, on the same date, in a French language newspaper and in an English language newspaper with a notice that it could be made by the Government on the expiry of 45 days following that publication;

WHEREAS the period has expired and the comments received have been examined;

WHEREAS it is expedient to make the draft Decree without amendment;

IT IS ORDERED, therefore, on the recommendation of the Minister of Labour:

THAT the Decree to amend the Decree respecting the installation of petroleum equipment, attached hereto, be made.

GÉRARD BIBEAU,
Clerk of the Conseil exécutif
