

Regulations and other Acts

Gouvernement du Québec

O.C. 542-2014, 18 June 2014

Environment Quality Act
(chapter Q-2)

Approval of Éco Entreprises Québec's 2014 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 (chapter Q-2) establish a regime intended to compensate municipalities for the net costs of the services they provide for the recovery and reclamation of residual materials;

WHEREAS, under section 53.31.13 of the Environment Quality 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, without being members, carry on activities similar to those carried on by the members where the classes of materials are concerned, 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 Environment Quality Act, the contributions payable must be established on the basis of a schedule of contributions to be approved by the Government and the schedule of contributions may provide for exemptions or exclusions and specify the terms according to which the contributions are to be paid to the certified body;

WHEREAS, under section 53.31.14 of the Environment Quality Act, 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 Environment Quality Act, RECYC-QUÉBEC must 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 2014 schedule of contributions established by Éco Entreprises Québec;

WHEREAS, under Order in Council 135-2007 dated 14 February 2007, the Regulations Act (chapter 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 the Fight Against Climate Change:

THAT the schedule of contributions established by Éco Entreprises Québec, entitled 2014 schedule of contributions for the "containers and packaging" and "printed matter" classes, for 2014, attached to this Order in Council, be approved.

JUAN ROBERTO IGLESIAS,
Clerk of the Conseil exécutif



2014

**Schedule of Contributions for
"Containers and Packaging" and "Printed
Matter" Classes**

RULES GOVERNING THE FEES AND CONTRIBUTION TABLES

March 28, 2014



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PREAMBLE

The *Environment Quality Act* (chapter Q-2) (the “**Act**”) 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* (chapter Q-2, r.10) (the “**Regulation**”). This Regulation specifies the basic principles and main orientations regarding the contribution of the enterprises to the financing of recycling services.

Pursuant to section 53.31.12 of the Act, a body certified by the Société québécoise de récupération et de recyclage shall remit to the Société québécoise de récupération et de recyclage the amount of the monetary compensation owed to municipalities. In order to fulfill this obligation, the certified body may, pursuant to section 53.31.13 of the Act, 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 a) the amount of compensation determined by the Société québécoise de récupération et de recyclage, including the interests, administrative fees and applicable penalties, as the case may be, b) the amount necessary to indemnify the certified body for its management costs and other expenses related to the compensation regime, as well as, c) the amount payable to the Société québécoise de récupération et de recyclage as per section 53.31.18 of the Act.

From this approach, the certified body also has the responsibility, pursuant to section 53.31.14, to prepare and propose a schedule covering up to a period of three years and in conformity with the objectives of the Act. The proposed rules in this schedule 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 recertified on February 15, 2012, to represent persons having an obligation to compensate for the “containers and packaging” and “printed matter” classes of materials, and collect from the latter the monetary compensations that will be remitted to municipalities.

The Act dictates a number of requirements guiding ÉEQ's actions in the preparation of the Contribution Table for the enterprises, which are :

- The payable contributions must be established on the basis of a schedule that has been the subject of a special consultation with the “Targeted Persons”;
- The criteria taken into account to determine the schedule must evolve over the years in order to foster the accountability of the various classes of persons in regards to 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 development.

As for the Regulation, it specifies various aspects of the Act: more particularly, it specifies the minimal framework applicable to the schedule, 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, as stipulated in the third (3rd) paragraph of section 1 of the Regulation.

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

The schedule prepared and proposed by ÉEQ has been drafted in a way to include all the elements enabling a person to determine its liability, to understand the scope of its 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 covering the definitions of the terms used.

In the same concern for clarity, ÉEQ proposes explanations 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 Rules* that are also available on its website at www.ecoentreprises.qc.ca.

During the time where ÉEQ is in possession of information that has been transmitted in the scope of the compensation regime, ÉEQ shall see to it 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 applicable laws pertaining to the confidentiality and conservation of this information.

The document hereafter constitutes the 2014 Schedule for "Containers and Packaging" and "Printed Matter" Classes (the "Schedule") proposed by ÉEQ for approval by the government.

1. DEFINITIONS

1.1 DEFINITIONS

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

- a) "Classes of Materials": two of the three classes of materials targeted by the Compensation Regime, specifically "containers and packaging" and "printed matter" that are marketed in Québec and for which, for the purposes of the contribution, exclusions are prescribed under chapter 3 of the Schedule;
- b) "Materials": containers, packaging, or printed matter included in a Class of Materials and that are listed in Appendix A, column 3 of the Table found in the Schedule;
- c) "Act": the Environment *Quality Act* (chapter 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;
- 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 or a Product whose container or packaging is also described in the Schedule;
- f) "Product": good or service intended for consumers, whether directly or indirectly 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": *The Regulation respecting compensation for municipal services provided to recover and reclaim residual materials* (chapter Q-2, r.10);
- i) "Retailer": means a person which principal activity consists in the operation of one or several retail outlet(s) for the benefit of consumers;
- 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) "Newspapers": one of the three classes of material also stipulated in the *Regulation*, but not targeted by the Schedule, and represented by RecycleMédias;
- n) "Reference Year": time period from January 1 to December 31 of a calendar year for which a Targeted Person must submit the quantities of Materials for the establishment of the payable contribution related to the corresponding Obligation Year;
- o) "Obligation Year": year for which a Targeted Person is required to pay the payable contribution established on the basis of the Materials it marketed during the Reference Year defined in the Schedule.

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 are 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 a Product or service in Québec under that Brand, Name or Distinguishing Guise;
 - 2° Containers and packaging identified by that Brand, Name or Distinguishing Guise;
 - 3° Containers and packaging intended for a single or short-term use and designed to contain, protect or wrap products, such as storage bags, wrapping paper and paper or styrofoam cups;
 - 4° 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 of the Schedule, paragraphs 1, 2 and 3, and section 2.1.2 of the Schedule:

- 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;
- 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, during the Reference Year, remains, with the other person, fully and solidarily liable for the payable contribution amount up to the transfer date.

2.1.5 In the event of a total or partial sale, transfer or assignment of an enterprise, during the Reference Year, involving 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 payable contribution amount up to the transfer date.

2.2 EXEMPTED PERSONS Pursuant to section 5 of the Regulation, the following persons are exempt from paying a contribution for those containers and packaging for 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 subject to sections 2.1.1 and 2.1.2 of the Schedule whose gross sales, receipts, revenues or other inflows for Products marketed in Québec were less than or equal to \$1,000,000 or who marketed in Québec one or more Materials of which the total weight of the Materials or group of Materials is less than or equal to 1 metric ton;
- 2° The Targeted Persons subject to section 2.1.3, paragraph 2 of the Schedule and whose gross sales, receipts, revenues or other inflows for the Products marketed in Québec were less than or equal to 1,000,000 \$ or who marketed in Québec one or more Materials or group of Materials of which the total weight was less than or equal to 1 metric ton;

In order to determine the gross sales, receipts, revenues or other inflows in Québec or the total weight of these Materials or group of Materials, the Targeted Persons subject to section 2.1.3, paragraph 2 of the Schedule must take into consideration the combined activities in Québec of all its retail outlets that are 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;
- 3° The Targeted Persons who are Retailers and operate only one retail outlet and said 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 ÉEQ 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 :
 - a) is not exempt from paying a contribution pursuant to section 5 of the Regulation or division 2.2 of the Schedule; and
 - b) satisfies the conditions set out in the following sections.
- 2.3.2 Voluntary contributors may only act to fulfill obligations that, according to the Schedule, with regard to their Products, containers and packaging or printed matter, would be the responsibility of the First Supplier, but this does not have the effect of exempting the First Supplier from its obligations under the Schedule.

2.3.3 A third party may be recognized as a voluntary contributor after having concluded an agreement with ÉEQ to this effect, which namely includes the following conditions:

- It undertakes to pay the contribution pursuant to the Schedule;
- It enters into this agreement freely;
- It undertakes to file the report required pursuant to the terms and the conditions set out in chapter 5;
- It undertakes to respect the previously described responsibilities for all its First Suppliers in Québec;
- It undertakes to abide by Québec laws and agrees that lawsuits be instituted in the Province of Québec, according to Québec laws.

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

2.3.4 ÉEQ may decide to conclude the agreement provided under section 2.3.3 of the Schedule with a third party, whose domicile or establishment is outside Québec, and, while not being owner of a Brand, a Name or a Distinguishing Guise, is its main distributor in Québec. Section 2.3.2 of the Schedule applies equally to this third party.

2.3.5 The First Supplier and the voluntary contributor are solidarily liable for the obligations which they are subject to pursuant to the Schedule.

2.4 PUBLICATION OF THE NAMES OF TARGETED PERSONS

2.4.1 ÉEQ can make a list available including the names of any person who has registered pursuant to division 5.1 of the Schedule, and has consented to said publication.

3. DESIGNATION OF CLASSES OF MATERIALS REQUIRING A CONTRIBUTION AND EXCLUSIONS IN THE SCHEDULE

3.1 “CONTAINERS AND PACKAGING”: GENERAL DEFINITION

3.1.1 Pursuant to section 2 of the Regulation, the “containers and packaging” Class of Materials includes all flexible or rigid material, for example paper, carton, plastic, glass or metal, and any combination of such materials that:

- a) is used to contain, protect, wrap or notably present products at any stage in the movement of the product from the producer to the ultimate user or consumer; or
- b) is intended for a single or short-term use and designed to contain, protect or wrap products, such as storage bags, wrapping paper and paper or styrofoam cups.

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
 - Kraft paper packaging
 - Boxboard and other paper packaging
 - Gable-top containers
 - Paper laminants
 - Aseptic containers
- b) plastics
 - PET bottles
 - HDPE bottles
 - Plastic laminants
 - Plastic HDPE and LDPE films
 - HDPE, LDPE plastic bags provided at the retail outlet for the purpose of containing the purchase made there, whether these bags were sold or otherwise provided;
 - Expanded Polystyrene – food packaging
 - Expanded Polystyrene – cushioning packaging
 - Non expanded Polystyrene
 - PET containers
 - Polylactic Acid (PLA)
 - Other plastics, polymers and polyurethane
- c) aluminum
 - Aluminum food and beverages containers
 - Other aluminum packaging
- d) steel
 - Aerosol containers
 - Other steel containers
- 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) containers and packaging whose ultimate user is an agricultural establishment notably rigid containers of pesticides for agriculture use approved by the Pest Management Regulatory Agency and rigid containers of fertilizers approved by the Canadian Food Inspection Agency subject to the programs enacted by AgriRÉCUP/CleanFARMS and who contributes to these programs;

- c) in conformity with section 2 of the Regulation, the pallets conceived in a manner to facilitate the handling and transport of a number of sale units and bundled packages;
- d) the tertiary or transport packaging, namely containers and packaging designed to facilitate the handling and transport of a number of sales units or bundled packaging, such as 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;
- e) containers and packaging intended for a single or short-term use and designed to contain, protect or wrap products, subject to those covered by section 3.2.1. paragraph f) of the Schedule;
- f) 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;
- g) 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 are those accompanying food in a restaurant, but not those accompanying drive-thru and take-out orders.

3.4 "PRINTED MATTER": GENERAL DEFINITION

- 3.4.1 Pursuant to 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 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;
 - c) magazines;
 - d) telephone book;
 - e) 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;

- f) other printed matter such as invoices and envelopes, news letters, lottery tickets for any lottery scheme, annual reports, circulars printed on glossy paper, prospectuses and reports on investments;
- g) papers and other cellulosic fibres 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 that should be included in the establishment of the payable contribution.

3.6 "PRINTED MATTER" EXCLUDED FROM THE PAYABLE 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 "Newspapers" Class of Materials;
- c) printed matter already included in the "containers and packaging" Class of Materials;
- d) papers and other cellulosic fibres sold as a Product, to the exception of those included in section 3.5.1, paragraphs c), e) and g) of the Schedule;
- 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 AND PAYMENT

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

4.1.1 For the Obligation Year 2014:

- a) a Targeted Person that marketed Materials in the course of the year 2013 must pay a contribution for the year 2014;
- b) for the purpose of calculating the payable contribution for the Obligation Year 2014, the Materials that must be considered are those marketed in Québec from January 1st, 2013, to December 31st, 2013, inclusively, which year constitutes the Reference Year.

4.1.2 The contribution amount payable by a Targeted Person due for the Obligation Year is determined by multiplying, for each Material, the quantity in kilograms that is marketed in Québec during the Reference Year applicable to this Obligation Year by the rate applicable to that Material pursuant to the applicable Contributions Table for same Obligation Year, annexed in Appendix A of the Schedule and then by adding together all these amounts.

- 4.1.3 For the purposes of the Schedule, any Targeted Person required to pay a contribution under chapter 2 of the Schedule is deemed to have marketed Materials.

4.2 LUMP SUM PAYMENT OPTION

4.2.1 Any Targeted Person whose gross sales, receipts, revenues or other inflows for Products marketed in Québec for a Reference Year are greater than \$1,000,000 and who has marketed one or more Materials for the same period, with a total weight for such Materials or group of Materials greater than 1 metric ton but less than or equal to 15 metric tons may choose, for the Obligation Year related to the Reference Year, either to pay the contribution established under division 4.1 of the Schedule or opt to pay the lump sum payment set out 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 \$360;
- 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 \$770;
- c) when the total weight of Materials or group of Materials is more than 5 metric tons but less than or equal to 10 metric tons, the lump sum payable contribution is established at \$1,535;
- d) when the total weight of Materials or group of Materials is more than 10 metric tons but less than or equal to 15 metric tons, the lump sum payable contribution is established at \$2,560;

Alternatively, when the Targeted Person's gross sales, receipts, revenues or other inflows for the Products marketed in Québec for a Reference Year are greater than \$1,000,000 but equal to or less than \$2,000,000, it may choose to pay the lump sum payable contribution established at \$2,560.

In order to determine the gross sales, receipts, revenues or other inflows in Québec or the total weight for the Material or group of Materials, the Targeted Person subject to section 2.1.3, paragraph 2 of the Schedule must take into consideration the combined activities in Québec of all its retail outlets that are 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 business or establishments.

4.3 DATES OF PAYMENT OF THE CONTRIBUTION

4.3.1 The Targeted Person must pay to ÉEQ the amount of the 2014 payable contribution as determined pursuant to section 4.1.2 of the Schedule within the delays and according to the terms of payment indicated hereafter:

- 40 % of the payable contribution must be paid at the latest by September 26, 2014 or within a period of 120 days from the effective date of the schedule of contributions, given the schedule is published after May 31, 2014;

- The balance of the payable contribution must be paid at the latest by January 26, 2015.

4.3.2 Where the Targeted Person chooses to pay a lump sum pursuant to section 4.2.1 of the Schedule, the Targeted Person must pay 100 % of the amount owed at the latest on September 26, 2014 or within a period of 120 days from the effective date of the schedule of contributions, given the schedule is published after May 31, 2014.

4.4 INTEREST, ADMINISTRATION FEES AND PENALTIES

4.4.1 Under reserve of any additional amount required to be paid as the contribution owed as per a revised invoice, any part of the payable contribution owed by the Targeted Person that has not been paid to ÉEQ in the period fixed under section 4.3.1 or 4.3.2 of the Schedule, and pursuant to the payment terms provided for at division 4.5 of the Schedule, will bear interest at the rate fixed by section 28 of the *Tax Administration Act (chapter A-6.002)*, and this in conformity with section 53.31.16 of the Act. The interest is calculated daily on the amount owed from the date at which this part of the contribution must be paid until the date of payment, at the rate mentioned hereabove. Any change in the rate will immediately bring a change to the payable interest rate pursuant to the present section.

However, the daily interest calculated between the date the invoice is issued pursuant to the Schedule and the date of payment are cancelled if the amount required by this invoice is paid at the latest thirty (30) days following the date the invoice was issued.

4.4.2 Under reserve of any additional amount required to be paid in the contribution owed as per a revised invoice, any Targeted Person who has not paid a part of the payable contribution in a delay of ninety (90) days following the date at which said part of the contribution is due pursuant to section 4.3.1 or 4.3.2 of the Schedule, must pay, in addition to the interest required under section 4.4.1 of the Schedule, the administrative fees equivalent to 10 % of the part of the payable contribution owed in order to compensate ÉEQ for its administrative costs incurred.

4.4.3 Pursuant to section 53.31.16 of the Act, where ÉEQ commences a legal recourse to claim a sum it is owed, a penalty equal to 20 % of the contribution is applicable.

4.5 PLACE AND METHOD OF PAYMENT

4.5.1 Any payment made according to the Schedule must be in Canadian legal currency.

4.5.2 Any payment owed according to the Schedule may be made by cheque, pre-authorized debit, wire transfer or a centralized payment service.

In the event the payment is made by way of a wire transfer or by a centralized payment service, a written notice to that effect must be submitted to ÉEQ. If such notice is not forwarded, ÉEQ is exonerated from any liability if the amount of the contribution is not applied.

5. REGISTRATION AND REPORTING BY TARGETED PERSONS

5.1 REGISTRATION AND REPORTING BY TARGETED PERSONS

- 5.1.1 All Targeted Persons must register with ÉEQ by submitting the information required in Appendix B of the Schedule.
- 5.1.2 Subject to section 5.1.7 of the Schedule, all Targeted Persons must also submit a report of the Materials it marketed in order to establish its payable contribution according to chapter 4 by transmitting to ÉEQ the information required in Appendix C of the Schedule, notably:
- a) a description of the methodology and data used to prepare the Targeted Person's Materials report;
 - b) a description of the Materials excluded from the Materials report used to establish the Targeted Person's payable contribution;
 - 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 the type of Material;
 - d) a description of the containers, packaging and printed matter that the Targeted Person marketed and that are not mentioned in the Materials report, as well as, the quantity in kilograms of the marketed containers, packaging and printed matter;
 - e) a list of Brands, Names and Distinguishing Guises that are covered in the Targeted Person's Materials report;
 - f) a declaration as to the truthfulness of the information contained in the Targeted Person's Materials report.
- 5.1.3 A Targeted Person must register and submit its Materials report for the 2014 Obligation Year.
- 5.1.4 A Targeted Person must register and submit a Materials report, at the latest ninety (90) days following the effective date of the applicable Schedule.
- 5.1.5 Any modifications of the content of the registration and of the Materials report must be announced by way of a notice of amendment, which is to be transmitted to ÉEQ by the Targeted Person at the latest, by the thirtieth (30th) day after this change.
- 5.1.6 The registration, the Materials report and the notices of amendment must be transmitted to ÉEQ electronically, using the forms provided to this effect at Appendices B and C and available on ÉEQ website, and according to the submission procedures described on the site.
- 5.1.7 As for the Targeted Person who opted for the lump sum payment option established pursuant to section 4.2.1 of the Schedule, said person can, aside from the procedure set out in section 5.1.6 of the Schedule, choose to transmit the registration on paper form. 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 the head office of ÉEQ, by fax or by mail. This document shall be prepared using the form available on the ÉEQ website at www.ecoentreprises.qc.ca, or from the head office.

5.2 BILLING, CREDITS AND REIMBURSEMENT

- 5.2.1 Upon receipt of the Materials report from the Targeted Person, ÉEQ sends by e-mail to the Targeted Person, one or two invoice(s) for the payable contribution established on the basis of the information contained in the Materials report, as per the type of contribution established pursuant to section 4.3.1 or 4.3.2 of the Schedule, as the case may be.

The present section cannot, however, be interpreted as an exoneration of the Targeted Person to pay the contribution in the delays stipulated in division 4.3 of the Schedule.

The present section also cannot be interpreted as denying ÉEQ the right to review said Materials report and to send an imposed invoice or a revised invoice pursuant to sections 5.2.2, 5.2.3 and 5.2.4 of the Schedule.

- 5.2.2 Any failure to register, any failure to submit the Materials report and the submission of an incomplete, late, erroneous or fraudulent Materials report gives rise to the possibility that ÉEQ, at any time, may impose the amount of the contribution payable by means of an estimate based on all elements in its possession, notably based on the installations or activities of the Targeted Person, or by way of a recognized fixed-price estimate method. These elements or methods remain confidential if ÉEQ uses personal information concerning a Targeted Person to establish the imposed invoice. In this case, ÉEQ cannot be compelled to reveal these elements or methods. This imposed invoice is presumed valid and if it is contested, it belongs to the Targeted Person to establish that the invoice is ill-founded.

This imposed invoice includes interest and the administrative fees established pursuant to sections 4.4.1 and 4.4.2 of the Schedule. Despite any contestation, any amount owed under the imposed invoice must be paid in the thirty (30) days of it being issued.

- 5.2.3 ÉEQ can, within a delay of three (3) years following the date when the Targeted Person submits the Materials report, review the Materials report submitted by a Targeted Person and require that the Targeted Person make the necessary corrections to said report. ÉEQ can 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 is sent to the Targeted Person. This revised invoice is presumed valid and if it is contested, it belongs to the Targeted Person to establish that it is ill-founded.

Despite any contestation, the additional sum required to be paid for the contribution as indicated in the revised invoice must be paid by the Targeted Person to ÉEQ within a delay of thirty (30) days following the issuance of this invoice. The amount owed will bear interest at the rate fixed by section 28 of the *Tax Administration Act (chapter A-6.002)*, and this in conformity with section 53.31.16 of the Act. The interest is calculated daily on the unpaid amount of the contribution, starting from the date this amount must be paid until the date of payment, at the rate mentioned hereabove. Any change to this rate automatically brings a change to the payable interest rate pursuant to the present section.

In addition to interest, any Targeted Person that has not paid the sum required within the delay of ninety (90) days following the date at which this sum is due, must pay fees equivalent to 10 % of the sum owed to compensate ÉEQ for the administrative fees it incurred.

- 5.2.4 Within a period of one (1) year following the deadline provided for at section 5.1.4 of the Schedule for the submission of the Materials report, the Targeted Person may present an amended Materials report to ÉEQ for approval. All relevant documents and information allowing ÉEQ to proceed with a complete analysis and to render an enlightened decision must be filed in support of the amended Materials report in the same delay. If ÉEQ approves in all or in part this amended Materials report, a revised invoice of the payable contribution is then transmitted to the Targeted Person. This revised invoice is presumed valid and where it is contested, it belongs to the Targeted Person to establish that it is ill-founded.

Despite any contestation, the additional amount required to be paid for the contribution as indicated in the revised invoice must be paid by the Targeted Person to ÉEQ within a delay of thirty (30) days following the issuance of this invoice. The amount owed will bear interest at the rate fixed by section 28 of the *Tax Administration Act (chapter A-6.002)*, and in conformity with section 53.31.16 of the Act. The interest is calculated daily on the unpaid amount of the contribution, starting from the date this amount must be paid until the date of payment, at the rate mentioned hereabove. Any change to this rate automatically brings a change to the payable interest rate pursuant to the present section.

In addition to interest, any Targeted Person that has not paid the sum required within the delay of ninety (90) days following the date at which this sum is due, must pay fees equivalent to 10 % of the sum owed to compensate ÉEQ for the administrative fees it incurred.

- 5.2.5 Once the amended Materials report is approved by ÉEQ, and it appears that the Targeted Person paid a contribution that was higher than it should have paid, the amount overpaid is credited to any contribution payable for the following Obligation Year, up to the adjusted contribution amount for the current Obligation Year. ÉEQ reimburses the Targeted Person, without interest, any amount exceeding this credit.

- 5.2.6 A Targeted Person to whom an imposed or revised invoice has been sent may attempt to arrive at an agreement with ÉEQ pursuant to chapter 6 of the Schedule if the dispute relates to the quantity or the qualification of Materials that should have been taken into account in the Materials report. This process does not exempt, however, the Targeted Person from their obligation to pay the amount indicated in the imposed invoice in the period indicated at section 5.2.2 of the Schedule, or the additional sum required to be paid as a contribution indicated in the revised invoice within the delay indicated at section 5.2.3 or 5.2.4, as the case may be. In the event where an agreement is reached and results in an overage paid, section 5.2.5 of the Schedule applies with any necessary adjustments.
- 5.2.7 Following a request submitted by a Targeted Person and approved by ÉEQ, ÉEQ reimburses, without any interest, any contribution or any part of a contribution paid by a person whom has opted to pay a lump sum pursuant to section 4.2.1 of the Schedule and for whom it was later determined not to be a Targeted Person under the Schedule.

5.3 VERIFICATION AND CONSERVATION OF FILES

- 5.3.1 ÉEQ reserves the right to require, from any Targeted Person, as well as, any person whom ÉEQ has reasonable grounds to believe is a Targeted Person, the books, registries, accounting documents and any other documents deemed necessary by ÉEQ in order to establish the payable contribution by this person.

Any Targeted Person must render this information available to be consulted and photocopied by ÉEQ, during normal business hours, following a prior notice from ÉEQ to that effect.

- 5.3.2 Other than the information and documents that the Targeted Person must submit pursuant to Appendix C, ÉEQ reserves the right to require from said person that they provide any supplementary information, such as, a complete list of containers and packaging and printed matter covered by the Schedule, whether or not this information was used in the preparation of the Materials report, the data tables, audit reports, list of declared Brands and list of Brands excluded from the Materials report and the distribution of percentages, which were used by the Targeted Person to complete its Materials report.
- 5.3.3 Any Targeted Person must keep a record of all documents and any technological or other support used to prepare the Materials report for a period of at least five (5) years from the date that this Materials report is transmitted.

6. DISPUTE RESOLUTION

6.1 PROCEDURE

- 6.1.1 In the case of a dispute between the Targeted Person and ÉEQ regarding the quantity or the qualification of the Materials that should have been taken into account in the Materials report following the issuance of an imposed invoice pursuant to section 5.2.2 of the Schedule, or following the issuance of a revised invoice pursuant to section 5.2.3 or 5.2.4 of the Schedule, the Targeted Person and ÉEQ will endeavour to resolve the dispute by way of discussions between their respective representatives in the thirty (30) days following the issuance of the invoice.
- 6.1.2 In the event that the dispute cannot be resolved during this period, and if the object of the dispute, excluding the interest, administrative fees and penalties exceeds \$70,000.00, the Targeted Person may notify ÉEQ in writing by way of a "Notice of dispute" within sixty (60) days following the issuance of the invoice, indicating therein the grounds for contestation as well as their intention to submit the dispute either to mediation and, in the case of failure, to arbitration, or directly to arbitration. Following receipt of said notice, the parties will either proceed to mediation, and, in the case of failure, to arbitration, or directly to arbitration, as the case may be, in conformity with the procedures of mediation or arbitration adopted by ÉEQ that are in effect at the date of the Notice of dispute. These procedures may be consulted on the website of ÉEQ (www.ecoentreprises.qc.ca).
- 6.1.3 By invoking the mediation or arbitration procedures provided at section 6.1.2 of the Schedule, the parties exclude any recourse before the common law tribunals, except for provisional measures.

7. ADJUSTMENTS

7.1 ADJUSTMENTS

- 7.1.1 In the case where, for a particular Class of Materials, ÉEQ collects, following the expiry of the twenty-four (24) month period following the date where the balance for the payable contribution is due as prescribed by section 4.3.1 of the Schedule, an amount that exceeds by 4 % the required amount to be paid for this Class of Materials, for one (1) year where said amounts become due, a) the amount of the compensation determined by the Société québécoise de récupération et de recyclage, including the interest, administrative fees and applicable penalties, as the case may be, b) the amount necessary to indemnify ÉEQ for its management costs and other expenses related to the compensation regime, as well as, c) the amount payable to the Société québécoise de récupération et de recyclage pursuant to section 53.31.18 of the Act (this last amount being identified in the present chapter, as being the "required amount"), ÉEQ issues a credit to Targeted Persons that have paid the contribution for the Obligation Year in which the surplus has accumulated. This credit will correspond to the amount collected above

the exceeding 4 % and is redistributed pro rata amongst the payable contributions by sub-class of Materials within each class, and then, by pro rata amongst the contributions paid by the Targeted Persons within each sub-class.

- 7.1.2 In the case where ÉEQ does not collect the required amount for a Class of Materials following the expiry of the twenty-four (24) month period following the date where the balance for the payable contribution is due pursuant to section 4.3.1 of the Schedule, ÉEQ can require from Targeted Persons for this Class of Materials the amount needed to satisfy the difference. This amount is distributed pro rata amongst the required contributions by a sub-class of Materials within this Class and then, by pro rata amongst the required contributions for each Targeted Person within each sub-class. This amount must be paid to ÉEQ by the Targeted Persons within thirty (30) days following the transmission of an invoice to this effect by ÉEQ. The divisions 4.4 and 4.5 of the Schedule are applicable for this amount by making the necessary modifications.

If ÉEQ judges that it will most likely not be able to collect the amount necessary for a Class of Materials, at the expiry of a twenty-four (24) month period following the date at which the balance of the payable contribution is payable pursuant to section 4.3.1 of the Schedule, ÉEQ can, at any moment, require an amount that it deems necessary to satisfy the difference. This amount is distributed pro rata amongst the required contributions by sub-class of Materials within this Class, and then, by pro rata amongst the required contributions paid by the Targeted Persons within each sub-class. This amount must be paid to ÉEQ by the Targeted Persons within thirty (30) days following the transmission of an invoice to this effect by ÉEQ. The divisions 4.4 and 4.5 of the Schedule are applicable to this amount by making the necessary modifications.

8. EFFECTIVE DATE AND DURATION

8.1 EFFECTIVE DATE

The Schedule shall be effective on the day of its publication in the *Gazette officielle du Québec*, on July 2 2014.

8.2 DURATION

The Schedule is valid for the 2014 Obligation Year.

APPENDIX A: 2014 CONTRIBUTION TABLE

Contributions for the period from January 1st through December 31st, 2013¹

Class of Materials	Sub-class of Materials	Materials	Annualized contributions €/kg	Credit for recycled content (Threshold to achieve ²)	
Printed matter		• Newsprint inserts and circulars	15.101	80 %	
		• Catalogues and publications	22.534	50 %	
		• Magazines	22.534	50 %	
		• Telephone books	22.534	80 %	
		• Paper for general use	22.534	80 %	
		• Other printed matter			
Containers and Packaging	Paperboard	• Corrugated cardboard	26.470	n/a	
		• Kraft paper shopping bags	26.470	100 %	
		• Kraft paper packaging	26.470	100 %	
		• Boxboard and other paper packaging	16.938	n/a	
		• Gable-top containers	16.295	n/a	
		• Paper laminants	18.199	100 %	
		• Aseptic containers	28.480	n/a	
	Plastics	• PET bottles	22.027	100 %	
		• HDPE bottles	21.741	100 %	
		• Plastic laminants	51.781	n/a	
		• Plastic HDPE and LDPE films	51.781	n/a	
		• HDPE, LDPE plastic shopping bags and others	51.781	n/a	
		• Expanded Polystyrene – food packaging	68.133	n/a	
		• Expanded Polystyrene – cushioning packaging	68.133	n/a	
		• Non expanded Polystyrene	68.133	n/a	
		• PET containers	26.637	100 %	
		• Polylactic acid (PLA)	68.133	n/a	
		• Other plastics, polymers and polyurethane	26.637	n/a	
		Aluminum	• Food and beverages aluminum containers	18.777	n/a
			• Other aluminum packaging		
	Steel	• Aerosol containers	11.487	n/a	
		• Other steel containers			
	Glass	• Clear glass	9.711	n/a	
		• Coloured glass	9.441	n/a	

¹ For the calculation of the contribution for the 2014 Obligation Year, the Targeted Persons must, without fail, for the purposes of the application of chapters 4 and 5 of the Schedule, declare the materials that were marketed in Québec for the twelve (12) months comprised between January 1st and December 31st 2013, that is prescribed in division 4.1 of the Schedule.

² A credit of 20 % for the payable contribution is granted to Targeted Persons that generate materials of which the percentage of recycled **post-consumer** content reaches or exceeds the established benchmark, when the Materials report is submitted within the prescribed delays. The credit is granted by way of a distinct invoice that is issued in the year following the deadline to submit the Materials report. The **appropriate documentation and samples** to determine the content of **post-consumer** recycled material **must be provided** to Éco Entreprises Québec **before the first deadline date to pay the contribution**. The content of the recycled material is an element which is taken into consideration when calculating the payable contribution pursuant to section 53.31.14, paragraph 2 of the Act.

APPENDIX B: TARGETED PERSON REGISTRATION FORM**REGISTRATION****Enterprise Information:**

Éco Entreprises Québec Enterprise Number
 Name of the Enterprise
 Address
 City
 Province / State / Country
 Postal Code
 Enterprise website
 Telephone number Fax number
 Type of commercial activities

Primary Contact for the Enterprise:

The Enterprise's primary contact is the authorized person to represent the business 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 business**

Qualification questions		Designated materials ultimately			
Obligation year	Calendar year ³	Gross sales, receipts, revenue in Québec less than or equal to \$1 million? ⁴ Quantity marketed in Québec less than or equal to 15 metric tons? ⁴			
		Yes	No	Yes	No
2014	2013				

Gross sales, receipts, revenues or other inflows for Products marketed in Québec less than or equal to \$1,000,000?

Yes No

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

³ Reference Year, see division 4.1 of the Schedule.

⁴ According to the Reference Year, from January 1st to December 31st of said year, as determined by division 4.1 of the Schedule.

Quantity of Materials marketed in Québec inferior or equal to 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.

Gross sales, receipts, revenues or other inflows for Products marketed in Québec superior to \$1,000,000 but less than or equal to \$2,000,000?

- Yes No

If yes, the Targeted Person is admissible to pay the lump sum fixed at \$2,560⁵.

Quantity of Materials marketed in Québec more than 1 metric ton and less than or equal to 2.5 metric tons ?

- Yes No

If yes, the Targeted Person is admissible to pay a lump sum fixed at \$360⁵.

Quantity of Materials marketed in Québec more than 2.5 metric tons and less than or equal to 5 metric tons ?

- Yes No

If yes, the Targeted Person is admissible to pay the lump sum fixed at \$770⁵.

Quantity of Materials marketed in Québec more than 5 metric tons and less than or equal to 10 metric tons ?

- Yes No

If yes, the Targeted Person is admissible to pay a lump sum fixed at \$1,535⁵.

Quantity of Materials marketed in Québec more than to 10 metric tons and less than or equal to 15 metric tons ?

- Yes No

If yes, the Targeted Person is admissible to pay a lump sum fixed at \$2,560⁵.

⁵ An enterprise that is eligible to pay a lump sum may also choose to file a complete Materials report, having access to the tools available upon request to complete said report, and pay the exact amount of the contribution determined pursuant to division 4.1 of the Schedule.

APPENDIX C: FORM FOR THE MATERIALS REPORT**FOR THE MATERIALS MARKETED BETWEEN
JANUARY 1ST AND DECEMBER 31ST, 2013**

Class of Materials	Sub-class of Materials	Materials	Declaration of quantities marketed in QC - Kg
Printed matter		• Newsprint inserts and circulars	
		• Catalogues and publications	
		• Magazines	
		• Telephone books	
		• Paper for general use	
		• Other printed matter	
Containers and Packaging	Paperboard	• Corrugated cardboard	
		• Kraft paper shopping bags	
		• Kraft paper packaging	
		• Boxboard and other paper packaging	
		• Gable-top containers	
		• Paper laminants	
		• Aseptic containers	
	Plastics	• PET bottles	
		• HDPE bottles	
		• Plastic laminants	
		• Plastic HDPE and LDPE films	
		• HDPE, LDPE plastic shopping bags and others	
		• Expanded Polystyrene – food packaging	
		• Expanded Polystyrene – cushioning packaging	
		• Non expanded Polystyrene	
		• PET containers	
		• Polylactic Acid (PLA)	
	• Other plastics, polymers and polyurethane		
	Aluminum	• Food and beverages aluminum containers	
		• Other aluminum packaging	
	Steel	• Aerosol containers	
		• Other steel containers	
	Glass	• Clear glass	
• Coloured glass			

Specific questions on the type of Materials marketed

In order to complete the 2014 Materials reports

Post-consumer recycled materials		
You reported having marketed "containers and packaging" or "printed matter". In order to apply new environmental criteria to be included in future Schedules, as stipulated in the Act, please indicate the proportion in percentage (%) by Class of Materials that can be attributable to post-consumer recyclable materials content , as well as the proportion of said content.		
Class of Materials	Proportion of post-consumer materials out of total generated	Percentage of post-consumer recycled content
Metal containers and packaging	%	%
Aluminum containers and packaging	%	%
Glass containers and packaging	%	%

Emerging materials	
You reported having marketed paperboard or plastic "containers and packaging". In order to consider new environmental criteria to be included in future Schedules, as stipulated by the Act, please indicate the proportion in percentage (%) by Class of Materials that can be attributable to Emerging materials by giving a precise description of the Material as well as the percentage of this Material in your declared quantities.	
Class 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 bio-oxodegradable	%
Compostable	%
PET opaque (black or red)	%

Required supplementary documents

Along with the Materials report, the Targeted Person shall provide, as per section 5.1.2 of the Schedule:

- a) A description of the methodology and data used to prepare the Targeted Person's Materials report;

- b) A description of the Materials excluded from the Materials report used to establish the Targeted Person's payable contribution;
- 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 the type of Material;
- d) A description of the containers, packaging and printed matter that the Targeted Person marketed and that are not mentioned in the Materials report, as well as, the quantity in kilograms of the marketed containers, packaging and printed matter;
- e) A list of Brands, Names and Distinguishing Guises that are covered in the Targeted Person's Materials report;
- f) A declaration as to the truthfulness of the information contained in the Targeted Person's Materials report.

Also, as stipulated in section 5.3.1 of the Schedule, ÉEQ reserves the right to request from the Targeted Person any supplementary information, such as, the complete list of the containers and packaging and printer matter covered by the Schedule, whether or not this information was used in the preparation of the Materials report, the data tables, audit reports, list of reported Brands and list of Brands excluded from the Materials report and the allocation of percentages that the Targeted Person used to establish its report.

Confirmation of certain obligations

I confirm that I am the primary contact for the enterprise, which is to mean that I am the person authorized by the enterprise to represent it in the context of its obligations under the compensation regime. I confirm to have read the 2014 Schedule of Contributions for "Containers and Packaging" and "Printed Matter" Classes, as it has been approved by the Government of Québec. I declare that all the information mentioned in the registration form, as well as, that in the Materials reports for the relevant Class of Materials by the enterprise are accurate. I recognize that the enterprise must conserve all the documents and any technological or other data support that it used to prepare the Materials report for the relevant Class of Materials and this, during a period of five years commencing from the date upon which the Materials report is transmitted.

Authorization to disclose

The enterprise, through my participation, consents to ÉEQ disclosing the name of the enterprise on a list which is comprised of the names of all persons who have respected the provisions of division 5.1 of the Schedule.