



**2024**

**Schedule of Contributions  
for "Containers and Packaging",  
"Printed Matter"  
and "Newspapers" classes**

**RULES GOVERNING THE FEES AND CONTRIBUTION TABLE**

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**Unified Schedule of Contributions**  
**Éco Entreprises Québec – RecycleMédias**

**PREAMBLE**

The *Environment Quality Act* (CQLR, c. Q-2) (the "**Act**") contains provisions with respect to the compensation to municipalities and Native communities for the services that they offer to ensure the recovery and reclaiming of residual materials designated in the *Regulation respecting compensation for municipal services provided to recover and reclaim residual materials* (CQLR, c. Q-2, r.10) (the "**Regulation**"). This Regulation specifies the main principles and basic orientations regarding the contribution of enterprises to the financing of selective collection.

In force since 2005, the Regulation obliges enterprises that market containers, packaging, printed matter and newspapers (the targeted persons) to compensate municipalities for the net costs for the selective collection, transport, sorting and treatment of Materials targeted by the Regulation.

Pursuant to section 53.31.12 of the Act, the bodies certified by the *Société québécoise de récupération et de recyclage* (hereinafter referred to as "**RECYC-QUÉBEC**") are required to pay to RECYC-QUÉBEC the amount of the monetary compensation owed to the municipalities. In order to fulfill this obligation, the certified bodies may, pursuant to section 53.31.13 of the Act, collect from the persons referred to in the Regulation the contributions necessary to pay (a) the amount of compensation determined by RECYC-QUÉBEC, including interest and other applicable penalties, if any; (b) the amount necessary to indemnify the certified bodies for their management costs and other expenses related to the compensation regime; as well as (c) the amount payable to RECYC-QUÉBEC under section 53.31.18 of the Act.

In this respect, the certified bodies also have the responsibility, pursuant to section 53.31.14, to prepare and propose a schedule that may cover up to a period of three years, which also respects the objectives of the Act. The proposed rules in this schedule must be approved by the Government and are published afterwards in the *Gazette officielle du Québec*.

It is in this context that Éco Entreprises Québec (ÉEQ) was recertified on December 11, 2020, 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. RecycleMédias ("RM") was recertified on December 21, 2021, to represent persons having an obligation to compensate for the class of "Newspapers".

At the same time, the *Minister of the Environment, the Fight Against Climate Change, Wildlife and Parks* has been working since 2020 to modernize Québec's selective collection system and adopt an approach based on extended producer responsibility (hereinafter, "EPR"). The aim of this approach is to give targeted persons full control over the system they finance, and to make them responsible for ensuring traceability, quality control of the Materials and local and neighbouring recycling.

With this in mind, the *Act to amend mainly the Environment Quality Act with respect to deposits and selective collection* was given royal assent in March 2021. It provides, in its transitional and final provisions, for the repeal of the Regulation as of December 31, 2024, to make way for the new selective collection system. The Regulation was therefore substantially amended in December 2021 to ensure harmonization between the current compensation regime and the modernized system to come.

Furthermore, the *Regulation respecting a system of selective collection of certain residual materials* (CQLR, c Q-2, r 46.01, hereinafter, the "**Selective Collection Regulation**" as amended from time to time) was given royal assent in July 2022, thereby giving concrete form to the modernization of the selective collection system in Québec based on the EPR approach.

In October 2022, ÉEQ was designated by RECYQ-QUÉBEC as a designated management organization (hereinafter, "DMO") to take over from producers the obligations to develop, implement and financially support the selective collection system. As a DMO, ÉEQ is thus responsible for setting up the selective collection system based on the EPR approach, and for ensuring that the Selective Collection Regulation is in harmonization with the current compensation regime. This is why, starting in 2024, Targeted Persons will be asked to declare the Materials generated by institutions, businesses and industries, so that ÉEQ can obtain data on the quantities generated in preparation for extending service to cover these Materials under the Selective Collection Regulation.

The Act imposes a number of requirements that guide ÉEQ's and RM's actions in the preparation of the Contribution Table for 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 Targeted Persons in regards to the environmental consequences of the products they manufacture, market, distribute or commercialise, 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 as well as their potential for recovery, recycling or other forms of reclamation.

Section 53.31.14 of the Act states that the schedule may provide for exemptions and exclusions and that it may specify the terms according to which the contributions are to be paid to certified bodies. In the context of the government's "*Politique gouvernementale sur l'allègement réglementaire et administratif – Pour une réglementation intelligente*", adopted by Order in council (O.I.C. 1166-2017), ÉEQ and RM have worked in collaboration to propose a sole and unified Schedule of Contributions, all of which falls under the government's actions seeking to reduce regulatory and administrative burdens on enterprises.

The schedule prepared and proposed by ÉEQ and RM has been drafted in a way to include all the elements enabling a person to determine whether they are targeted, to understand the scope of their obligations and to determine the amount of the payable contribution owed. To reach all those clarity and conciseness goals in a single document, ÉEQ and RM have reproduced certain provisions of the Act and the Regulation, and they also propose a chapter providing the definitions of certain terms employed.

With the same concern for clarity, ÉEQ and RM propose explanations to Targeted Persons that are available on their websites at [www.eeq.ca](http://www.eeq.ca) and [www.recyclemedias.com](http://www.recyclemedias.com).

ÉEQ and RM favour alternative dispute resolution methods.

During the time where ÉEQ and RM are in possession of information that has been communicated to them in the scope of the compensation regime, they 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 following document constitutes the Schedule for the 2024 Obligation Year for "Containers and Packaging", "Printed Matter" and "Newspapers" Classes (the "Schedule") proposed by ÉEQ and RM to be approved by the government.

## **1. DEFINITIONS**

## 1.1. Definitions

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

- a) "Obligation Year" means 2024, the year in which a Targeted Person is required under the Schedule to deliver a Materials Report to the competent Certified Body within the time set out in the Schedule, and is required to pay a Payable Contribution in accordance with the terms and conditions of the Schedule;
- b) "Reference Year" means the time period from January 1 to December 31, 2023 inclusive in which a Targeted Person marketed quantities of Materials that must be considered for the purpose of determining the Payable Contribution for the Obligation Year;
- c) "Classes of Materials" means classes of Materials that may be covered by a Payable Contribution, specifically "Containers and Packaging", "Newspapers" and "Printed Matter";
- d) "Ultimate Consumer" means the ultimate recipient or ultimate user of a Product or a Service;
- e) "Containers and Packaging" includes all flexible or rigid material, for example paper, carton, plastic, glass or metal, and any combination of such Materials that, as the case may be:
  - is used to contain, protect or wrap the Products during any stage from the producer to the Ultimate Consumer, notably for the presentation;
  - 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.
- f) "Voluntary Contributor" means a person who is domiciled or has an Establishment outside Québec, meets the criteria set forth in section 2.3 of the Schedule and has agreed with a Certified Body to assume solidarily with the First Supplier, the First Supplier's obligations under the Schedule;
- g) "Payable Contribution" means the calculated or flat-rate amount required to be paid to a Certified Body by a Targeted Person under the Schedule;

- h) "Calculated Payable Contribution" means the Payable Contribution to be paid to a Certified Body as calculated in accordance with section 4.1 of the Schedule;
- i) "Flat-Rate Payable Contribution" means the option of Payable Contribution to be paid to Éco Entreprises Québec that may be selected by a Targeted Person satisfying the conditions set out in section 4.2.1 of the Schedule;
- j) "Retailer" means a person for whom the principal activity consists in the operation of one or several Points of Sale intended for an Ultimate Consumer;
- k) "Materials Report" means the report that the Targeted Person is required to deliver to the competent Certified Body within the time set out in the Schedule, concerning the quantities of Materials that it has placed on the Québec market during the Reference Year, for the purpose of determining its Payable Contribution under the Schedule for the Obligation Year. The report to be provided to Éco Entreprises Québec will be either detailed or simplified;
- l) "Éco Entreprises Québec" means a body certified by RECYC-QUÉBEC that represents companies that market Containers, Packaging and Printed Matter in Québec;
- m) "Establishment" means a physical place wherein takes place, by one or many persons, an organized economic activity, whether or not it is commercial in nature, consisting in the production of goods, their administration or their alienation, or in the provision of Services. A place described in Appendix B of the Schedule is deemed to constitute an Establishment.
- n) "RECYC-QUÉBEC fees" means the administrative fees and other expenses of RECYC-QUÉBEC related to the Compensation Regime and payable to RECYC-QUÉBEC by RecycleMédias pursuant to section 53.31.18 of the Act and article 8.14 of the Regulation;
- o) "RecycleMédias fees" means the administrative fees and other expenses of RecycleMédias related to the Compensation Regime that are collected by RecycleMédias pursuant to section 53.31.13 of the Act;
- p) "Éco Entreprises Québec fees" means the administrative fees and other expenses of Éco Entreprises Québec related to the



Compensation Regime that may be collected by Éco Entreprises Québec pursuant to section 53.31.13 of the Act;

- q) "Printed Matter" means the paper and other cellulosic fibres, whether or not they are used as a medium for text or images;
- r) "Newspapers" means the paper and other cellulosic fibres used as a medium for written current affairs periodicals published on newsprint, notably dailies and weeklies, as well as the Containers and Packaging used to deliver newspapers directly to the Ultimate Consumer or recipient (notably bags and elastic bands);
- s) "Act" means the *Environment Quality Act* (CQLR, c. Q-2), as amended from time to time;
- t) "Trademark" means a sign or combination of signs 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 *Trademarks Act*, (R.S.C. 1985, c. T-13);
- u) "Materials" means containers, Packaging, Printed Matter or Newspapers included in a Class of Materials;
- v) "Name" means the name under which any enterprise is carried on, whether it is the name of an individual, legal person, trust, partnership, cooperative or any other group of persons;
- w) "Body" or "Certified Body" means a body certified by RECYC-QUÉBEC, specifically Éco Entreprises Québec and RecycleMédias;
- x) "Person" means an individual, a legal person, a trust, a partnership, a cooperative or any other group of persons, as defined in the Act;
- y) "Targeted Person" means a person covered by the Compensation Regime and subject, for the purposes of the Payable Contribution, to exemptions and other terms prescribed under Chapter 2 of the Schedule;
- z) "Point of Sale" means a physical retail or sale outlet or distribution by e-commerce directly or indirectly used to sell or distribute Services or Products in Québec;
- aa) "First Supplier" means a person who is domiciled or has an Establishment in Québec and is the first to take title, or possession,

or control, in Québec, of a Material or a Product that is referred to in the Schedule;

- bb) "Principal Distributor" means a person who is primarily engaged in the inventory management of Products and Services from various manufacturers or suppliers and intended to be sold or otherwise distributed to various retailers or e-commerce platform operators;
- cc) "Product" means a material good, excluding any Newspaper, intended for an Ultimate Consumer, whether directly or indirectly sold or distributed otherwise;
- dd) "Digital Products" means websites (including any portal) and other digital products devoted primarily to current events, that are owned by the Targeted Person or another member of the Person's corporate group;
- ee) "Practical owner of the Group" means a franchisor or a person who has decisional power and real control of a franchise or a chain of Establishments operating under a banner name or as part of another similar form of affiliation or group of enterprises;
- ff) "RecycleMédias" means a body certified by RECYC-QUÉBEC to represent companies that market Newspapers in Québec;
- gg) "RECYC-QUÉBEC" means the *Société québécoise de récupération et de recyclage*, as designated in section 1 of the *Act respecting the Société québécoise de récupération et de recyclage* (CQLR, c. S-22.01);
- hh) "Compensation Regime" means the compensation regime prescribed by Chapter IV, Division VII, subdivision 4.1 of the Act and by the Regulation, as amended from time to time;
- ii) "Regulation" means the *Regulation respecting compensation for municipal services provided to recover and reclaim residual materials* (CQLR, c. Q-2, r.10);
- jj) "Group" means a collection of enterprises or group of enterprises belonging to Persons that may be juridically distinct and independent from one another, or not, for which their activity is controlled by a person, which through one or many officers, hold a certain financial power, management or economic control over the running of the group of enterprises;

kk) "Service" means a service that is not a material good and that is intended for an Ultimate Consumer, whether it is sold or otherwise provided, either directly or indirectly;

## **2. DESIGNATION OF PERSONS SUBJECT TO PAYING A CONTRIBUTION**

### **2.1. Targeted Persons**

2.1.1. Persons referred to in sections 3 and 6 of the Regulation, being the owners or users of a Name or Trademark and who are domiciled or have an Establishment in Québec, are required to pay a Payable Contribution for:

- 1) Containers and Packaging used for commercialising, marketing or distribution of a Product or Service in Québec under such Name or Trademark;
- 2) Containers, Packaging and Newspapers identified by such Name or Trademark;
- 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; and
- 4) Materials included in the Printed Matter class identified by such Name or Trademark.

When a Product or a Service, a container, a Packaging, a Printed Matter or a Newspaper, that is mentioned in the first paragraph, is identified by more than one Name or Trademark having different owners, the Targeted Person is the owner of the Name or Trademark that is the most closely related to the production of the Product or the Service, the container, the Packaging, the Printed Matter or the Newspaper.

2.1.2. If the owner or the user of the Name or Trademark is neither domiciled nor has an Establishment in Québec, the payment of the Payable Contributions can then be required of the Person who is domiciled or has an Establishment in Québec and is acting therein as First Supplier, to the exclusion of the manufacturer of the Products or the Services, or of the Containers and Packaging, of such Printed Matter or such Newspaper.

When the First Supplier in Québec is operating a Point of Sale that is supplied or operated as a franchise or a chain of Establishments,

under a banner name or as part of another similar form of affiliation or group of enterprises or Establishments, the payment of the Payable Contributions can then be required from the First Supplier acting as a Practical owner of the chain, banner or group in question, franchisor, owner of the chain or the banner, or the group of enterprises or establishments which has a domicile or establishment in Québec. If the practical owner does not have a domicile or Establishment in Québec, the payment of the contribution can then be required from the First Supplier in Québec, other than the manufacturer of such Products or Services, Containers and Packaging, Printed Matter or Newspaper.

2.1.3. Notwithstanding sections 2.1.1(1), (2) and (3) and section 2.1.2 of the Schedule, the following rules shall apply in respect of Containers and Packaging, whether or not labelled with a Name or Trademark, and added at a Point of Sale:

- 1) Where a Point of Sale 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 enterprises or Establishments, the contribution for Containers and Packaging added at the Point of Sale is payable by the franchisor, owner of the chain, banner or group who is domiciled or has an Establishment in Québec. If this franchisor or owner of the chain has no domicile or Establishment in Québec, the contribution becomes payable by the person who proceeded to add those Containers and Packaging at the Point of Sale;
- 2) When a Point of Sale which has equal to or superior to 929m<sup>2</sup> of total floor area, is not operated as a franchise, a chain, a banner, or as part of another similar form of affiliation or group of enterprises or Establishments, the contributions for Containers and Packaging added at this Point of Sale are payable by the person who proceeded to add those Containers and Packaging at the Point of Sale;
- 3) When a Point of Sale which has less than 929m<sup>2</sup> of total floor area, is not operated as a franchise, a chain, a banner, or as part of another similar form of affiliation or group of enterprises or Establishments, no Payable Contribution is required for Containers and Packaging added at this Point of Sale.

2.1.4. Any Targeted Person who has a right of ownership in the Name or Trademark and who sells, transfers or otherwise assigns a right to another person during the Reference Year, remains, with the other person, fully and solidarily liable for the payment of the Payable Contribution for the Materials marketed and other amounts stipulated in the Schedule , for the entire Reference Year, including the period following the sale, transfer or otherwise assignment, notwithstanding the fact that at the moment that this Schedules comes into force or afterwards:

- 1) The Targeted Person is no longer the owner of the Name or Trademark that identifies Materials stipulated in the Schedule; or
- 2) The Targeted Person no longer markets the Materials; or
- 3) The Targeted Person is no longer the First Supplier in Québec of this Material.

2.1.5. Any Targeted Person who totally or partially sells, transfers, or otherwise assigns an enterprise to another person, during the Reference Year, remains, with the other person, fully and solidarily liable for the payment of the Payable Contribution for the Materials marketed and other amounts stipulated in the Schedule, during the entire Reference Year, including the period following the total or partial sale, transfer, or otherwise assignment, notwithstanding the fact that at the moment that this Schedule comes into force or afterwards:

- 1) The Targeted Person is no longer owner of the Name or Trademark that identifies Materials referred to in the Schedule; or
- 2) The Targeted Person no longer markets the Materials; or
- 3) The Targeted Person is no longer the First Supplier in Québec of this Material.

2.1.6. Notwithstanding sections 2.1.1(1), (2) and (3) and section 2.1.2 of the Schedule, when a Product is acquired outside of Québec, through a sale subject to the laws of Québec, by a person domiciled or having an Establishment in Québec who is not exercising an organized economic activity, by a municipality, or by a public body as defined in section 4 of the Act respecting contracting by public bodies, (chapter C-65.1), for their own use, the payment of the

contributions pursuant to section 53.31.14 of the Act, for the Containers and Packaging, whether or not labelled with a Name or Trademark, used for commercialising, marketing or any other type of distribution of this Product in Québec is required:

- 1) From the person who operates a transactional website, through which the Product was acquired, that allows a person that has neither domicile nor an Establishment in Québec, to commercialise, to market or otherwise distribute a Product in the province;
- 2) from the person from whom the Product was acquired, whether or not this person has a domicile or an Establishment in Québec, where applicable.

This is also the case, with the necessary modifications, for the containers and packaging, whether or not labelled with a Name or Trademark, acquired outside of Québec, through sale subject to the laws of Québec, by a person domiciled or having an Establishment in Québec that does not exercise an organized economic activity, by a municipality, or by a public body as defined in section 4 of the *Act respecting contracting by public bodies*, (chapter C-65.1), for their own use.

These Persons cannot be exempted from the obligation to pay a Payable Contribution under section 2.2.2(3) of the Schedule.

## **2.2. Exempted Persons**

2.2.1. In accordance with section 5 of the Regulation, the persons mentioned therein are exempt from paying a Payable Contribution for Containers and Packaging for which they already have obligations to ensure the recovery and reclamation of said Materials:

- 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 certain Containers and 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 targeted by this system, such as beer and soft drink non-refillable containers;

- 3) Persons who are able to establish that they participate directly in another system to recover and reclaim Containers and Packaging that operates on an established and regular basis in Québec, such as the program for the recovery of refillable beer bottles existing since November 24, 2004.

2.2.2. The following are also exempt from paying a Payable Contribution in regard to Containers and Packaging and Printed Matter:

- 1) Targeted Persons subject to sections 2.1.1 and 2.1.2 of the Schedule 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 one (1) metric ton;
- 2) Targeted Persons subject to sections 2.1.3(2) and (3) of the Schedule 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 one (1) metric ton;
- 3) Targeted Persons who are retailers and operate only one Point of Sale and which location is not supplied or operated as a franchise or a chain of Establishments, under a banner name, or as part of another similar form of affiliation or group of enterprises or Establishments. However, those Targeted Persons referred to under subsection 2 of section 2.1.3 of the Schedule, cannot benefit from the present exemption.

2.2.3. Targeted Persons who demonstrate to RecycleMédias that the contributions prescribed in section 3.5 of the Schedule have been paid in full, on their behalf, by a third party recognized by RecycleMédias as a Voluntary Contributor under section 2.3, are exempted from paying said contributions.

2.2.4. In order to promote freedom of the press and lighten the administrative burden of RecycleMédias, Targeted Persons who own the Name or Trademark that identifies a Newspaper subject to contributions pursuant to the Schedule and who, during the Reference Year, marketed Newspapers weighing less than a total of fifteen (15) metric tons, are also exempted from the contribution payable for Newspapers.

### **2.3. Voluntary Contributor**

2.3.1. The certified bodies may accept that a third party whose domicile and Establishment is outside Québec and who is the owner of a

Name or Trademark becomes a voluntary contributor, notably if that third party:

- 1) is not exempt from paying a Payable Contribution pursuant to section 5 of the Regulation or section 2.2 of the Schedule; and
- 2) submit to the Certified Body, pursuant to section 6.1.7 of the Schedule, a Materials Report, by notably submitting the data and information required, enumerated under sections 6.1.3 or 6.1.5 of the Schedule and within the time set out in sections 6.1.3 or 6.1.6 of the Schedule;
- 3) satisfies the conditions set out in the following sections.

2.3.2. A Voluntary Contributor may only act to fulfill obligations that, according to the Schedule, with regard to their Products and Services, Containers and Packaging or Printed Matter or Newspapers, identified by a Name or Trademark, 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 entered into an agreement to that effect with a Certified Body, which includes, among other conditions:

- 1) That it undertakes to assume all of the obligations of a Targeted Person pursuant to the Schedule, notably the payment of any Payable Contribution, as well as the filing of the Materials Report, except for the payment exemptions under section 2.2.2;
- 2) That it undertakes, in regard to the First Suppliers, to fulfill any obligation flowing from the agreement;
- 3) That it undertakes to abide by Québec laws and agrees that lawsuits be instituted in the Province of Québec, according to Québec laws.

The third party who has entered into such an agreement is deemed to be a Targeted Person pursuant to the Regulation and the Schedule, subject to the limits imposed in the present section.

2.3.4. The Certified Body may decide to enter into 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 Name or Trademark, is its principal 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 they are subject to pursuant to the Schedule.

#### **2.4. Publication of the names of Targeted Persons**

- 2.4.1. Éco Entreprises Québec can make a list available including the names of any person who has fulfilled the obligations of section 6.1 of the Schedule and has consented to such disclosure.
- 2.4.2. RecycleMédias can publish on its website the names of any person, who according to it, meets the criteria of a Targeted Person under section 2.1 of the Schedule.

### **3. DESIGNATION OF CLASSES OF MATERIALS REQUIRING A CONTRIBUTION AND EXCLUSIONS TO THE SCHEDULE**

#### **3.1. "Containers and Packaging": included in the Payable Contribution**

- 3.1.1. The Containers and Packaging defined in subsection e) of the section 1.1.1 of the Schedule and listed in Appendix A, as well as the Containers and Packaging sold or given out free of charge as Products, must be included in the establishment of the Payable Contribution.

#### **3.2. "Containers and Packaging" excluded from the Payable Contribution**

- 3.2.1. The following Containers and Packaging are excluded from the establishment of the Payable Contribution:
- 1) Containers and Packaging whose Ultimate Consumer is an industrial, commercial or institutional establishment;
  - 2) Containers and Packaging whose Ultimate Consumer 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 CleanFARMS/AgriRÉCUP;
  - 3) The pallets, tertiary or transport packaging, designed to facilitate the handling and transport of a number of sales units or bundled packaging conceived in order to prevent physical handling and transport damage. However, Containers and Packaging that are likely to be used not only for such

transportation but also for delivery of products directly to the Ultimate Consumer, including paper, carton, polystyrene protection or plastic film, remain covered and must consequently be included in the establishment of the Payable Contribution;

- 4) Containers and Packaging sold as products which are implicitly meant to contain or package materials other than those designated by the Compensation Regime, such as household waste, organic compost and biomedical waste;
- 5) Long-life Containers and 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;
- 6) Containers and Packaging accompanying a Product intended solely to be used or consumed by an Ultimate 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.

### **3.3. "Printed Matter" included in the Payable Contribution**

- 3.3.1. The Printed Matter defined in subsection q) of section 1.1.1 of the Schedule and listed in Appendix A, as well as any paper and other cellulosic fibres, whether or not they are sold or given out free of charge as Products, such as calendars and greeting cards, must be included in the establishment of the Payable Contribution.

Materials that can be identified by a Name or Trademark are considered as Printed Matter that should be included in the establishment of the Payable Contribution.

### **3.4. "Printed matter" excluded from the Payable Contribution**

- 3.4.1. The following Printed Matter are excluded from the Payable Contribution:
  - 1) Printed matter whose Ultimate Consumer is an industrial, commercial or institutional establishment;
  - 2) Books as well as Materials included in the "Newspapers" Class of Materials;

- 3) Printed Matter already included in the "Containers and Packaging" Class of Materials;
- 4) Printed Matter serving as personal identification documents, official documents or that contain personal information, such as birth certificates, passports and medical records;
- 5) Printed Matter generated while providing a Service or accompanying a Product intended solely to be used or consumed by an Ultimate Consumer at the site of distribution or sale of the Service or the Product when such Printed Matter is taken into charge on that same site.

### **3.5. "Newspapers" included in the Payable Contribution**

- 3.5.1. The Newspapers defined in subsection r) of section 1.1.1 of the Schedule must be included in the calculation of Payable Contribution.

### **3.6. Fees included in the Payable Contribution**

- 3.6.1. The RECYC-QUÉBEC fees, the RecycleMédias fees and the Éco Entreprises Québec fees must be included in the calculation of the Payable Contribution.

## **4. DETERMINING THE PAYABLE CONTRIBUTION AMOUNT AND PAYMENT**

### **4.1. Calculated Payable Contribution**

- 4.1.1. For the 2024 Obligation Year:

- 1) A Targeted Person that has marketed Materials covered by the Payable Contribution in 2023 must pay a contribution for the 2024 Obligation Year, unless exempted therefrom under section 2.2 of the Schedule;
- 2) For the purpose of calculating the Payable Contribution for this 2024 Obligation Year, the Materials covered by the Payable Contribution that are to be considered are the Materials marketed in Québec during the Reference Year.

- 4.1.2. With respect to Containers, Packaging and Printed Matter, the amount of the Payable Contribution to be paid by a Targeted Person for the 2024 Obligation Year is determined by multiplying, for each of the Materials covered by the Payable Contribution, the quantity in kilograms of each of the Materials covered by the

Payable Contribution 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 Contribution Table for such Obligation Year, attached hereto as Appendix A of the Schedule, respectively, and then by adding together all of these amounts.

- 4.1.3. With respect to Newspapers, the amount of the Payable Contribution to be paid by a Targeted Person for the 2024 Obligation Year is determined by multiplying the quantity of Materials in kilograms marketed by the Targeted Person in Québec during the Reference Year applicable for such Obligation Year by the rate applicable pursuant to the applicable Contribution Table for such Obligation Year, attached as Appendix A of the Schedule.

#### **4.2. Flat-Rate Payable Contribution Option for the "Printed Matter" and "Packaging and Containers" Classes**

- 4.2.1. Any Targeted Person who is not eligible for an exemption from payment under section 2.2.2 or any Targeted Person subject to section 2.3.1 may, at its option, for the Obligation Year related to this Reference Year, either pay the Calculated Payable Contribution under section 4.1 of the Schedule or pay a Flat-Rate Payable Contribution determined as follows:

- 1) When the total weight of the Material covered by the Payable Contribution or all the Materials covered by the Payable Contribution is less than or equal to 2.5 metric tons, the Flat-Rate Payable Contribution is equal to \$1,010.
- 2) When the total weight of the Material covered by the Payable Contribution or all the Materials covered by the Payable Contribution is more than 2.5 metric tons but less than or equal to 5 metric tons, the Flat-Rate Payable Contribution is equal to \$2,040.
- 3) When the total weight of the Material covered by the Payable Contribution or all the Materials covered by the Payable Contribution is more than 5 metric tons but less than or equal to 10 metric tons, the Flat-Rate Payable Contribution is equal to \$4,070.
- 4) When the total weight of the Material covered by the Payable Contribution or all the Materials covered by the Payable Contribution is more than 10 metric tons but less

than or equal to 15 metric tons, the Flat-Rate Payable Contribution is equal to \$6,120.

#### **4.3. Dates of payment of the Payable Contribution owing to Éco Entreprises Québec**

4.3.1. With respect to the Printed Matter, containers and packaging class, the Targeted Person must pay to Éco Entreprises Québec the amount of the Calculated Payable Contribution within the time periods and according to the terms and conditions of payment indicated hereafter:

- 1) 80% of the Calculated Payable Contribution must be paid no later than the last day of the third month following the effective date of the Schedule of Contributions; and
- 2) The balance of the Calculated Payable Contribution must be paid no later than the last day of the fifth month following the effective date of the Schedule of Contributions.

4.3.2. Where a Targeted Person chooses to pay a Flat-Rate Payable Contribution, the Targeted Person must pay 100% of such amount no later than the last day of the third month following the effective date of the Schedule of Contributions.

#### **4.4. Date of payment of the Payable Contribution owing to RecycleMédias**

4.4.1. With respect to the Newspapers class, the Payable Contribution must be paid to RecycleMédias by the Targeted Person within ninety (90) days of receipt of any invoice. Each invoice must be paid in a single payment, unless RecycleMédias decides otherwise.

4.4.2. RecycleMédias may specify an alternative deadline for payment of the Payable Contribution.

#### **4.5. Interest, administration fees and recovery amount**

4.5.1. Subject to any additional amount required to be paid for the purposes of the Payable Contribution under a revised invoice, any Payable Contribution or part of the Payable Contribution owing by the Targeted Person that has not been paid to the Certified Body in the period fixed under section 4.3.1, 4.3.2 or 4.4.1 of the Schedule, and pursuant to the payment terms provided for at section 4.6 of the Schedule, will bear interest at the rate fixed by section 28 of the *Tax Administration Act* (CQLR, c. A-6.002), and this in

conformity with section 53.31.16 of the Act. The interest is calculated daily on the amount owing from the date on which the Payable Contribution or such part of the Payable 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.

- 4.5.2. Subject to any additional amount required for the purposes of the Payable Contribution as per a revised invoice, any Targeted Person who has not paid part of the Payable Contribution within ninety (90) days following the date on which such part of the Payable Contribution is due pursuant to section 4.3.1, 4.3.2 or 4.4.1 of the Schedule, must pay, in addition to the interest required under section 4.5.1 of the Schedule, administrative fees equal to 10% of such part of the Payable Contribution owing in order to compensate for the administrative costs incurred by the Certified Body.
- 4.5.3. When referring to an amount owing to Éco Entreprises Québec, when a Targeted Person makes the written request and only minor administrative measures were necessary for Éco Entreprises Québec to claim a sum owed under the terms of the Schedule, a 50% reduction of the administrative fees that are due under section 4.5.2. can be applied.

The Targeted Persons that are subject to section 4.2 of the Schedule who have not been the object of any recovery measures by Éco Entreprises Québec under section 6.2.2 of the Schedule and who, voluntarily and in conformity with section 6.1 of the Schedule, register with Éco Entreprises Québec and submit a Materials Report to it, may be admissible to a credit equivalent to 100% of the administrative fees that are owed under the first paragraph upon the receipt of a written request.

- 4.5.4. Pursuant to section 53.31.16 of the Act, where a Certified Body commences a legal recourse to claim a sum it is owed, it may claim an amount equal to 20% of that sum.

#### **4.6. Place and method of payment**

- 4.6.1. Any payment, made according to the Schedule must be in Canadian legal currency.
- 4.6.2. 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 the Certified Body. If such notice is not forwarded, the Certified Body is exonerated from any liability if the amount of the payment is not applied.

### **5. CREDITS AND ECO-MODULATION MEASURES**

#### **5.1. Targeted Person eligible to credits and eco-modulation measures**

- 5.1.1. Are eligible for the credits and other eco-modulation measures the Targeted Persons who have generated Containers, Packaging and Printed Matter during the Reference Year and having submitted a detailed report and paid in full their Calculated Payable Contribution due under the Schedule, within the prescribed deadlines, unless there is a prior written agreement with Éco Entreprises Québec.
- 5.1.2. Targeted Persons who are exempt from paying the Payable Contribution under section 2.2 of the Schedule or who have opted for a Flat-Rate Payable Contribution are not eligible for credits and other eco-modulation measures. However, Persons who are eligible for a Flat-Rate Payable Contribution but have elected to submit a detailed Materials Report are eligible for credits and other eco-modulation measures.
- 5.1.3. Éco Entreprises Québec has the authority to review all applications for credits, bonuses, and other eco-modulation measures and to request additional supporting documentation as required. The Targeted Persons applying for credit shall retain supporting data for their application for a period of five (5) years from the date they applied.

#### **5.2. Credit for post-consumer recycled content**

- 5.2.1. A Targeted Person that has generated Materials with a percentage of post-consumer recycled content that meets or exceeds the threshold set out in Appendix A is eligible to receive a credit of 20% of the Calculated Payable Contribution for the Materials concerned, where the Materials Report was submitted within the prescribed time period.
- 5.2.2. The credit shall be issued by means of a separate invoice issued within one year of the deadline for submission of the Materials Report concerned. The supporting documents required for the determination of this post-consumer recycled content must be sent to the competent Certified Body before the payment due date of the 1<sup>st</sup> instalment of the Calculated Payable Contribution. Éco Entreprises Québec's application form available for this purpose must be completed and delivered on or before the due date for the Materials Report.

### **5.3. Ecodesign incentive bonus**

- 5.3.1. A bonus of up to 50% of the contribution payable for the Containers or Packaging of a Product concerned by an ecodesign measure may be granted to any eligible Targeted Person who has carried out an ecodesign measure for Containers or Packaging and who demonstrates that their measures meet the requirements set out on the Éco Entreprises Québec website, when the total Payable Contribution to the Schedule has been paid in full, within the prescribed time period.

The Targeted Person must provide the supporting documents to the Certified Body within the required time period.

- 5.3.2. A Targeted Person may submit a bonus application to Éco Entreprises Québec for several Products. A separate application must be submitted by the Targeted Person for each container or packaging concerned by an ecodesign process.

The Targeted Person may obtain a credit of up to \$25,000 per bonus application and may accumulate several credits up to a maximum amount of \$60,000 per Targeted Person.

A minimum amount of \$5,000 per Targeted Person will be awarded to any Targeted Person whose bonus applications are deemed eligible by the Certified Body. This minimum amount will



be capped at the total amount of the Payable Contribution for the Reference Year, if it is less than \$5,000.

The ecodesign bonus is granted only for the reported quantities of Containers and Packaging marketed during the Reference Year.

#### **5.4 Penalty**

- 5.4.1. In order to make Targeted Persons more accountable for the environmental and financial consequences of marketing certain Materials, a 20% penalty will be automatically applied by Éco Entreprises Québec when invoicing for generated quantities of "polyvinyl chloride (PVC)" and "polylactic acid (PLA) and other degradable plastics."

#### **5.5 Environmental Consequences - Newspapers**

- 5.5.1 To make Targeted Persons accountable for the environmental consequences of the marketing of Newspapers, and to promote the adoption of responsible behavior, each Targeted person who is the owner of the Name or Trademark that identifies a newspaper, and who marketed Materials with a total weight equal to or greater than fifteen (15) metric tons during the Reference Year, must show that it has and offers one or more Digital Products throughout the entire Obligation Year. If a Targeted person fails to do so, an amount equal to 1 % of the Payable Contribution of such Targeted person may be invoiced by RecycleMédias as an additional Payable Contribution. The payment rules established for the Payable Contribution in the present Schedule shall apply to such additional Payable Contribution.

### **6 REGISTRATION OF TARGETED PERSONS AND MATERIALS REPORT**

#### **6.1 Registration of Targeted Persons and Materials Report**

- 6.1.1 All Targeted Persons must register with the competent Certified Body with respect to the Class(es) of Materials marketed in conformity with the procedure set out in section 6.1.7 of the Schedule before its first Materials Report.
- 6.1.2 Registration with Éco Entreprises Québec must be made no later than the sixtieth (60th) day following the effective date of the Schedule to which the person is subject.
- 6.1.3 With respect to the Printed Matter and the Containers and Packaging classes, every Targeted Person must also submit a

Materials Report to Éco Entreprises Québec, no later than the sixtieth (60th) day following the effective date of the Schedule, in order to determine the Payable Contribution.

Only Targeted Persons eligible for a payment exemption or a Flat-Rate Payable Contribution may elect to submit a simplified report, particularly by submitting the following data and information:

- 1) all the information requested by Éco Entreprises Québec in order to confirm eligibility; and
- 2) the two types of materials predominantly generated during the Reference Year;

Unless the Targeted Person has delivered a simplified Materials Report, the Targeted Person must deliver a detailed Materials Report, including the following data and information:

- 1) Quantities of Materials, measured in kilograms, covered by the Payable Contribution and marketed during the Reference Year;
- 2) a description of the methodology applied to extract data used to prepare the Materials Report, giving priority to the use of real data, capable of supporting the data entered in the portal and presenting product identification data, a description of each product or group of products, product format and weight and type of each of the components of the product;
- 3) a description of Materials deducted from the Materials Report, the number of kilograms or percentage applied based on the Materials, studies carried out to justify the deduction and reasons for the deduction, i.e. whether these are Materials recovered during home delivery, or products returned as part of a recall, products that are expired, damaged, unsaleable to a consumer or undistributed, or Materials used or recovered internally, unsold or undistributed;
- 4) a description of the containers and 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;
- 5) a list of Names and Trademarks that form part of the Targeted Person's Materials Report, specifying status in regard to the Trademarks: owner, user, First Supplier or transactional website operator; and

- 6) a declaration as to the truthfulness of the information contained in the Targeted Person's Materials Report.
- 6.1.4 Registration with RecycleMédias must be made by any Targeted Person who has marketed Newspapers (including any Targeted Person who is exempt from contributions under section 2.2.3 of the Schedule) by sending the information required in Appendix C of the Schedule no later than the thirtieth (30th) day after the Targeted Person becomes subject to the Schedule.
- 6.1.5 With respect to the Newspapers class, any Targeted Person (including any Reporting Person exempt from contributions under section 2.2.3 of the Schedule) shall also file a report of Materials that was marketed during the Reference Year, by transmitting to RecycleMédias the information required in Appendix D of the Schedule, including but not limited to:
- 1) a list of the Names and Trademarks covered by the Materials Report of the Targeted Person;
  - 2) a list and a description of the Materials excluded from the Materials Report used to establish the Targeted Person's Payable Contribution;
  - 3) a statement certifying that the content of the Materials Report of the Targeted Person is true and accurate;
  - 4) a list of the Digital Products that the Targeted Person owns and offers throughout the Obligation Year.
- 6.1.6 The Materials Report for the 2024 Obligation Year for RecycleMédias must be done by the Targeted Person no later than March 31, 2025;
- 6.1.7 The registration and Materials Report must be transmitted to the Certified Body electronically. This must be done by using the forms that are provided to this effect in the registration and reporting interfaces that are available on Éco Entreprises Québec's website at [www.eeq.ca](http://www.eeq.ca) or on RecycleMédias' website [www.recyclemedias.com](http://www.recyclemedias.com), all according to the submission procedures described on any of the websites.

## **6.2 Billing, credits, reimbursement and penalties**

- 6.2.1 With respect to the Targeted Person subject to the jurisdiction of Éco Entreprises Québec, upon receipt of the Materials Report from

the Targeted Person, the Certified Body sends by e-mail to the Targeted Person who submitted the report one (1) or two (2) invoice(s) for the Payable Contribution, which is established based on the information contained in the Materials Report, and in relation to the type of Payable Contribution determined, whether calculated or flat-rate.

With respect to the Targeted Persons subject to the jurisdiction of RecycleMédias, the Certified Body sends to the Targeted Persons one or more invoices showing the Payable Contribution.

The present section cannot, however, be interpreted as exempting the Targeted Person from paying the Payable Contribution within the period stipulated in sections 4.3 and 4.4 of the Schedule.

The present section also cannot be interpreted as denying a Certified Body of its right to review such Materials Report and to send an imposed invoice or a revised invoice pursuant to sections 6.2.2, 6.2.3 and 6.2.4 of the Schedule.

- 6.2.2 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 the Certified Body, at any time, may impose the amount of the Payable Contribution, 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 personal information concerning a Targeted Person are used by the Certified Body to establish the imposed invoice. In this case, the Certified Body 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 4.5.1, 4.5.2 and 4.5.3 of the Schedule. Despite any contestation, any amount owed under the imposed invoice, must be paid in the thirty (30) days of the invoice being issued.

A penalty of up to \$5,000 may also be charged by a Certified Body to a Targeted Person for failure to register, failure to report materials, and any incomplete, late, erroneous or fraudulent

Materials Report. This penalty must be paid within thirty (30) days of the date the invoice was issued.

In the event that the Targeted Person subject to the first paragraph has previously been sent an imposed invoice under the terms of one or more previous Schedules, the Certified Body may require payment of an amount equivalent to an increase of at most 20% of the Payable Contribution in conformity with the first paragraph, as the case may be.

- 6.2.3 The competent Certified Body can, within a time period of three (3) years following the date when the Targeted Person submits the Materials Report, review the Materials Report submitted by the Targeted Person and require that the Targeted Person provide the necessary supporting documentation to the competent Certified Body within a time period of thirty (30) days. The Certified Body can also decide to make the necessary corrections after having informed the Targeted Person. Following these corrections, a revised invoice indicating the adjusted 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 for the purpose of the Payable Contribution as indicated in the revised invoice must be paid by the Targeted Person to the competent Certified Body within a time period of thirty (30) days following the issuance of this invoice.

The amount owed bears interest at the rate fixed by section 28 of the *Tax Administration Act* (CQLR, c. A-6.002), and this in conformity with section 53.31.16 of the Act. The interest is calculated daily on the unpaid amount, starting from the date this amount must be paid until the date of payment, at the rate mentioned here above. 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 a time period 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 for the administrative fees incurred by the competent Certified Body.

6.2.4 In the event that a Targeted Person believes that it has admissible grounds that could justify a revision of its Materials Report by the Certified Body, it must submit, within a period of two (2) years following the deadline to submit the Materials Report provided for at sections 6.1.3 or 6.1.6 of the Schedule, as the case may be, failing which its claim is forfeited, a request for revision of the Materials Report for approval to the Certified Body. All relevant documents and information allowing a Certified Body to proceed with a complete analysis and to render an informed decision must be filed within the same time period. If the Certified Body deems that the documents and information received are not sufficient to support the request for revision, it may ask the Targeted Person to provide additional information. If this information is not provided within thirty (30) days, the Certified Body may refuse to process the request for revision. If a Certified Body approves the request for revision in whole or in part, a revised invoice of the Payable Contribution is then sent 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.

Grounds permitted for requesting a revision of the Materials Report, subject to delivery of the appropriate supporting documents within the prescribed time and acceptance by the Certified Body, are as follows:

- 1) Incorrect formula in an Excel spreadsheet or similar "tool";
- 2) Incorrect logic in an Excel spreadsheet or similar "tool";
- 3) Incorrect Classification of Materials;
- 4) Incorrect input of the weight of Materials (e.g. 1 instead of 10);
- 5) Data input in the wrong units of measurement (e.g. grams instead of kilograms);
- 6) Incorrect or omitted quantities of Materials;
- 7) Incorrect exclusion of one or more Materials;
- 8) Inclusion of excluded Materials under the Schedule (e.g. books or long-life Materials); and
- 9) Duplication of Materials when several producers submit Materials Reports for the same Materials and the same Reference Year.

A change resulting from a change in Materials Report methodology is not grounds for an admissible request for revision.

If, within a time period of two (2) years following the time period established in sections 6.1.3 or 6.1.6 of the Schedule, as the case may be, a Targeted Person submits more than one amended Materials Report for approval to the Certified Body, said person is subject to pay administration fees corresponding to the greatest amount between \$250 and 5% of the difference between the existing Payable Contribution and the Payable Contribution indicated in the new revised Materials Report submitted for approval, for a maximum of \$25,000. Those administrative fees are payable at the time of submission of the revised Materials Report and prior to any analysis, by the Certified Body, of any revised Materials Report.

When any revised Materials report is approved by the competent Certified Body pursuant to the second paragraph, and a Targeted Person must pay a higher Payable Contribution than that of the previously accepted revised Materials Report by the Certified Body, the Certified Body may renounce to the Targeted Person having to pay the administration fees due under the second paragraph of this section. The amount of administration fees already paid is to be credited to the Targeted Person, as the case may be.

Despite any contestation, the additional amount required for the purposes of the Payable Contribution as indicated in the revised invoice must be paid by the Targeted Person within a time period 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* (CQLR, c. A-6.002), and in conformity with section 53.31.16 of the Act. The interest is calculated daily on the unpaid amount, starting from the date this amount must be paid until the date of payment, at the rate mentioned here above. 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 time period 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 for the administrative fees incurred by the Certified Body.

- 6.2.5 Once the amended Materials Report is approved by a Certified Body, 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 Payable Contribution for the following Obligation Year, up to the adjusted contribution amount for the current Obligation Year. The Certified Body reimburses the Targeted Person, without interest, any amount exceeding this credit subject to any administration fees owed to the Certified Body pursuant to section 6.2.4(4) of the Schedule.
- 6.2.6 A Targeted Person to whom an imposed or revised invoice has been sent may attempt to arrive at an agreement with the competent Certified Body pursuant to chapter 7 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 6.2.2 of the Schedule, or the additional sum required for the purpose of the Payable Contribution as indicated in the revised invoice within the time period indicated at sections 6.2.3 or 6.2.4, as the case may be. In the event where an agreement is reached and results in an overage paid, section 6.2.5 of the Schedule applies with any necessary adjustments.

### **6.3 Verification and conservation of files**

- 6.3.1 A Certified Body reserves the right to require, from any Targeted Person, as well as any person whom the Certified Body has reasonable grounds to believe is a Targeted Person, the books, registries, accounting documents and any other documents deemed necessary by the Certified Body in order to establish the Payable Contribution by this person.

Any person to whom such a request is made must render this information available to be consulted and photocopied by the Certified Body, during normal business hours, no later than sixty (60) days following the receipt of a written notice from the Certified Body to that effect.

- 6.3.2 Other than the information and documents that the Targeted Person must submit in support of its Materials Report, the competent Certified Body reserves the right to require from the



said person that it provide, within sixty (60) days following the receipt of a written notice, any supplementary information, such as, a complete list of Containers and Packaging, Printed Matter and Newspapers 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 Trademarks and list of Trademarks excluded from the Materials Report and the distribution of percentages, which were used by the Targeted Person to complete its Materials Report.

- 6.3.3 When a Targeted Person does not provide the information and documents required by the Certified Body within the time period set out in sections 6.3.1 or 6.3.2, as the case may be, said person is subject to pay administration fees corresponding to the greatest amount between \$250 and 1% of the Payable Contribution owed for the relevant Obligation Year following this default, for a maximum amount of \$25,000.
- 6.3.4 Any Targeted Person must keep a record of all documents and other supports used to prepare the Materials Report for a period of at least five (5) years from the date that this Materials Report is transmitted.

## **7 DISPUTE RESOLUTION**

### **7.1 Procedure**

- 7.1.1 In the case of a dispute between the Targeted Person and the Certified Body 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 6.2.2 of the Schedule, or following the issuance of a revised invoice pursuant to section 6.2.3 or 6.2.4 of the Schedule, the Targeted Person and the Certified Body 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, a written notice of dispute or of a mutual agreement, which shall be recorded in writing.
- 7.1.2 If the dispute cannot be resolved during the prescribed period, the Certified Body may have recourse to the courts or to any alternative dispute resolution methods of its choice.

- 7.1.3 Non-payment or the failure by the Targeted Person to submit its Materials Report shall not be subject to an arbitration.

## **8. ADJUSTMENTS**

### **8.1 Adjustments**

- 8.1.1 In the case where, for a particular Class of Materials, Éco Entreprises Québec 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 RECYC-QUÉBEC, including the interest, administrative fees and applicable penalties, as the case may be, b) the amount necessary to indemnify Éco Entreprises Québec for its management costs and other expenses related to the compensation regime, as well as c) the amount payable to RECYC-QUÉBEC pursuant to section 53.31.18 of the Act (this last amount being identified in the present section, as being the "required amount"), Éco Entreprises Québec may issue a credit to Targeted Persons that have paid the Payable 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.

If Éco Entreprises Québec determines that it is likely to collect an amount exceeding 4% of the amount necessary, for a Class of Materials, following the expiry of the twenty-four (24) month period following the date on which the balance of the Payable Contribution is due under section 4.3.1 of the Schedule, Éco Entreprises Québec may, even before the expiry of the twenty-four (24) month period, apply all or part of this amount to the Payable Contribution due, for this category of materials, for the current or a subsequent Obligation Year.

- 8.1.2 In the case where RecycleMédias collects, for the Obligation Year, an amount exceeding 5% the amount necessary to pay in respect to the Newspapers class: a) the amount of the annual compensation determined by the Société Québécoise de récupération et recyclage,

including the interests and the administrative fees and applicable penalties, as the case may be, b) the RECYC-QUÉBEC fees and c) the fees of RecycleMédias, RecycleMédias may grant a credit to those Targeted Persons of the Newspapers class who have paid their Payable Contributions for the Obligation Year for which this excess has accumulated. This credit will correspond to the amount collected in excess of the 5% and will be distributed pro rata to the Payable Contributions paid by the Targeted Persons of the Newspapers class.

- 8.1.3 In the case where Éco Entreprises Québec 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, Éco Entreprises Québec 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 Éco Entreprises Québec by the Targeted Persons within a time period of thirty (30) days following the transmission of an invoice to this effect by Éco Entreprises Québec. The sections 4.5 and 4.6 of the Schedule are applicable for this amount by making the necessary modifications.

If Éco Entreprises Québec 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 due pursuant to section 4.3.1 of the Schedule, Éco Entreprises Québec can, even before the expiry of the twenty-four (24) month period, 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, pro rata amongst the required contributions to be paid by the Targeted Persons within each sub-class. This amount must be paid to Éco Entreprises Québec by the Targeted Persons within thirty (30) days following the transmission of an invoice to this effect by Éco Entreprises Québec. The sections 4.5 and 4.6 of the Schedule are applicable to this amount by making the necessary modifications.

8.1.4 In the event that RecycleMédias does not collect, for the Obligation Year, or determines that it is unlikely to collect, the amount necessary to pay in regards to the Newspapers class: a) the compensation amount determined by the RECYC-QUÉBEC, including interest and administrative fees and applicable penalties, as the case may be, b) RECYC-QUÉBEC's fees, and c) RecycleMédias' fees, RecycleMédias may request from the Targeted Persons of the Newspapers class the amount required to make up the difference. This amount shall be distributed pro rata amongst the required contributions payable by each Targeted Person for the Obligation Year. In such a case, this amount shall be paid to RecycleMédias by the Targeted Persons of the Newspapers class within a period of thirty (30) days following the transmission of an invoice for this purpose by RecycleMédias. Sections 4.5 and 4.6 of the Schedule shall apply to this amount, *mutatis mutandis*.

## **9. EFFECTIVE DATE AND DURATION**

### **9.1 Effective Date**

9.1.1 The Schedule shall be effective on the day of its publication in the *Gazette officielle du Québec*.

### **9.2 Duration**

9.2.1 The Schedule is valid for the 2024 Obligation Year.

## APPENDIX A: 2024 CONTRIBUTION TABLE

Payable Contributions for the period from January 1<sup>st</sup> through December 31<sup>st</sup>, 2023<sup>1</sup>

A. Payable Contributions for the classes of Printed Matter and Containers and Packaging					
Class of Materials	Sub-class of Materials	Materials	Annualized contributions ¢/kg	Credit for recycled content (Threshold to achieve <sup>2</sup> )	
Printed Matter		• Newsprint inserts and circulars	27.644	80 %	
		• Catalogues and publications	39.075	50 %	
		• Magazines		50 %	
		• Telephone books		80 %	
		• Paper for general use		80 %	
		• Other Printed Matter		80 %	
Containers and Packaging	Paperboard <sup>3</sup>	• Corrugated cardboard		28.202	n/a
		• Kraft paper shopping bags	100 %		
		• Kraft paper packaging	100 %		
		• Boxboard and other paper packaging	37.171		n/a
		• Gable-top containers	42.583		n/a
		• Paper laminants	59.535		100 %
		• Aseptic containers	50.838		n/a
		• Cork and wood	77.751		n/a
		Alternative fibres	37.171	n/a	
	Plastics		• Polyethylene terephthalate (PET) bottles	43.673	100 %
			• High-density polyethylene (HDPE) bottles and containers < 5l.	27.119	100 %
			• Plastic laminants	87.415	n/a
			• Plastic HDPE and Low-density polyethylene (LDPE) films	91.432	n/a
• HDPE, LDPE plastic shopping bags			144.685	n/a	
• Expanded Polystyrene – food packaging				n/a	

<sup>1</sup> For the calculation of the contribution for the 2024 Obligation Year, the Targeted Persons must, without fail, for the purposes of the application of chapters 4 and 6 of the Schedule, declare the materials that were marketed in Québec for the twelve (12) months comprised between January 1<sup>st</sup> and December 31<sup>st</sup> of the Reference Year, that is prescribed in section 4.1 of the Schedule.

<sup>2</sup> See section 5.2 of the Schedule.

<sup>3</sup> Also includes other fibers.

<b>A. Payable Contributions for the classes of Printed Matter and Containers and Packaging</b>				
<b>Class of Materials</b>	<b>Sub-class of Materials</b>	<b>Materials</b>	<b>Annualized contributions ₹/kg</b>	<b>Credit for recycled content (Threshold to achieve<sup>2</sup>)</b>
		• Expanded Polystyrene – cushioning packaging		n/a
		• Non expanded Polystyrene		n/a
		• PET containers	43.673	100 %
		• Polyvinyl chloride (PVC)	144.685	n/a
		• Polylactic acid (PLA) and other degradable plastics		n/a
		• Polypropylene (PP)		45.106
		• Other plastics, polymers and polyurethane	58.047	n/a
	Aluminum	• Food and beverages aluminum containers	6.511	n/a
		• Other aluminum Containers and Packaging		
		Aluminium aerosol containers	6.511	n/a
	Steel	• Steel aerosol containers	28.769	n/a
		• Other steel containers		
	Glass	• Clear glass	32.255	n/a
		• Coloured glass	32.306	n/a
		• Ceramic and porcelain	71.919	n/a
<b>B. Payable Contribution for the Newspaper class</b>				
<b>Class of Mater</b>	<b>Matter</b>		<b>Annualized contributions ₹/kg</b>	
<b>Newspapers</b>	• Newspapers		26.395	
	• Containers or packaging used to deliver Newspapers directly to Ultimate Consumer or recipient (including bags or rubber bands)		91.432	

## APPENDIX B: ESTABLISHMENT IN QUÉBEC

For the purposes of this Appendix, a Targeted Person is referred to as an "enterprise".

An enterprise is deemed to be domiciled in Québec when its head office is in Québec.

Although not domiciled in Québec, an enterprise may still have one or several Establishments in Québec.

Here are some non-exhaustive examples provided solely as a guide to assist in determining whether an enterprise has an Establishment in Québec for the purposes of the Schedule:

- a) The enterprise indicates an address in Québec in the "Établissements" section of the report it filed with the Registraire des entreprises du Québec or in its corporate bylaws or regulations.
- b) Insurance companies or financial institutions:  
An enterprise that offers insurance or financial products in Québec and holds a license issued by the Autorité des marchés financiers ("AMF") is deemed to have an Establishment in Québec.
- c) The owner of immovable property in the province:  
When an enterprise owns an immovable in Québec, that immovable is presumed to be an Establishment.
- d) An enterprise using equipment or machinery in the province:  
When an enterprise does not have a fixed place of business in the province, it may still have an Establishment at the place where it uses an important quantity of machinery or material for a particular moment within a Reference Year. Said enterprise is then deemed to have an Establishment at such place.
- e) Commercial activities in the province related to raw materials:  
When the activities of an enterprise consist of producing, growing, excavating, mining, creating, manufacturing, improving, transforming, preserving or constructing, in full or in part, anything in Québec, whether or not the sale of the thing occurs in Québec or elsewhere, this activity will allow us to conclude that the enterprise possessed an Establishment in Québec in the year in which the activity took place.
- f) A representative in Québec:  
The Establishment of an enterprise signifies a fixed place or a principal place where it carries on business. An Establishment also includes an office, a residence, a branch, a mine, a gas or oil well, an agricultural endeavor, a woodlot, a factory, a storage facility or a workshop.

When an enterprise is operated or represented through an employee, an agent or a mandatary who is established at a particular place and has general authority to contract for his employer or mandator, or who possesses an inventory of merchandise belonging to the employer or mandator that is used to regularly fill orders that such employee, agent or mandatary receives, the enterprise

is deemed to have an Establishment at this place, even if the orders are sometimes placed with a distribution center that is situated outside of Québec.

g) Commission agent, broker, other independent agent or subsidiary:

An enterprise is not deemed to have an Establishment by the sole fact that it has a business relationship with someone else through a commission agent, a broker or any other independent agent, or by the fact that it maintains an office or a warehouse for the sole purpose of purchasing merchandise; it will also not be deemed to have an Establishment in a place for the sole reason that it controls a subsidiary that itself carries on business in the province.

Attention: A person acting as an "attorney for service" for a legal person that is registered at the *Registraire des entreprises* du Québec does not constitute an element that would be considered sufficient to determine that the legal person has an Establishment in Québec.

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## **APPENDIX C: REGISTRATION WITH RECYCLEMÉDIAS OF A TARGETED PERSON**

Name of the company;

Nature of liability;

Head office address and telephone number;

If the head office is not in Québec, address and telephone number of the domicile or an Establishment in Québec;

Company's website;

Name and contact information for the company's primary contact.

## **APPENDIX D: MATERIALS REPORT FOR RECYCLEMÉDIAS**

Obligation year;

Reference year;

The quantity of Newspapers marketed in Québec, in metric tons (distinguishing between papers and other cellulosic fibers, and then separately Containers and Packaging);

A list of the Names and Trademarks that are part of the Materials Report of the Targeted Person;

A list and description of the excluded Materials that have been omitted from the Targeted Person's Materials Report;

A statement of the Targeted Person certifying that the content of the Materials Report is true and accurate;

A list of the Digital Products that the Targeted Person owns and offers throughout the Reference Year 2024.

Notwithstanding the foregoing, as provided in section 6.3.2, RecycleMédias reserves the right to request the Targeted Person to provide additional information that was used by the Targeted Person to complete its Materials Report.