



2010, 2011 and 2012 Schedules of Contributions: What's New and Highlights



This summary information sheet describes what's new in application rules for the 2010, 2011 and 2012 Schedules of Contributions or the reporting process.

2010, 2011 and 2012 Schedules of Contributions – What's New in the Application Rules

Reference Year: Return to Normal Starting with the 2012 Schedule of Contributions

To simplify reporting, data on materials generated between January 1 and December 31, **2010**, are to be compiled for the **2010 and 2011 Schedules of Contributions**. Once your 2010 Company Report has been submitted, all the data will be automatically **copied** over to your 2011 Company Report.

Normal procedures regarding the reference year will apply starting with the 2012 reporting year. Therefore, data on materials generated between January 1 and December 31, **2011**, are to be compiled for the **2012 Schedule of Contributions**.

Increase in the Flat Fee for Low-Volume Producers

Flat fees have been raised in proportions matching the average rate of increase per material. Note that the increase in the share of financing of municipal curbside recycling programs shouldered by industry stipulated in the new regulations results in a significant increase in flat fees.

Quantities generated	2010	2011	2012
Share of financing	70%	80%	90%
> 1 m.t. and ≤ 2.5 m.t.	\$280	\$315	\$370
> 2.5 m.t. and ≤ 5 m.t.	\$560	\$630	\$745

m.t.: metric tonne

New Materials to Report or Materials to Report Separately in the Company Report

Following regulatory changes, a new material was added to the "Printed matter" class, i.e. **magazines**. Thus, for the 2010, 2011 and 2012 Schedules of Contributions, owners of a brand, name or distinguishing guise of magazines sold or marketed in Quebec or, if they have no established address in Quebec, their first suppliers, are now required to report to ÉEQ the quantity (kg) of materials generated by their magazines and pay their contribution in dollars rather than in goods and services.

Three new materials must now be specifically reported:

Magazines
Kraft wrapping paper
PET containers

Other than magazines, PET containers and kraft paper packaging must, from now on, be reported separately to eventually be charged at a specific rate that reflects their impact on the environment.

Two Possible Adjustments Related to Quantities Reported and Estimated Net Costs

Since the very first Schedules, ÉEQ has had a procedure in place to bill or credit contributing companies according to quantities of materials actually reported. Therefore, if quantities reported are below estimates for a given Schedule, companies receive an additional invoice calculated on a pro-rata basis to the shortfall and quantities reported. Conversely, quantities exceeding 105% of the target set result in a credit being issued to contributing companies.

As a consequence of regulatory changes, a new type of adjustment related to net cost estimates must now be included in the Schedules. Starting with the **2012 Schedule of Contributions**, the net costs of curbside recycling programs must be estimated to calculate the rates applied to each material. Should those costs be under-estimated by more than the 10% set for the risk fund created for the purpose, a **net cost adjustment** could be required when real net costs become known.

Payments Spread Out over Time

Deadlines for submitting 2010, 2011 and 2012 Company Reports relate directly to the dates Schedules come into force. 2010 and 2011 Company Reports must be submitted by July 10, 2012, and 2012 Company Reports, by October 8, 2012.

Payment deadlines are set according to the timeframe given to ÉEQ to make compensation payments to RECYC-QUÉBEC. Starting with the 2010 Schedule of Contributions, except for low-volume producers, companies may pay their contributions in two instalments in respect of the dates indicated in the table opposite.

Calendar year	2012		2013	
Payment Dates	Sept. 26,	Jan. 26	Sept. 26	
2010 Soc	70%	30%		
2011 Soc	70%	30%		
2012 Soc			80%	20%

SoC: Schedule of Contributions

Companies that opt to pay the flat fee must pay the entire amount on the date of the first instalment.

2010, 2011 and 2012 Reporting - Highlights

New "ECO-D" Access Code

New access codes were generated a couple of weeks before the 2010, 2011 and 2012 Schedules of Contributions were published. Therefore, **before** you are given access to your dashboard, you will be asked to **personalize your access code** and validate your **personal information**. If you are the primary contact, you will also need to validate your company's information.

Credit for Printed Matter with Postconsumer Recycled Content

Given the excellent results obtained with the 2009 Schedule of Contributions, ÉEQ decided to maintain a **20% credit** is included in its fee structure for companies whose printed matter meets or exceeds the prescribed thresholds of **postconsumer recycled content**.

Companies that report printed matter will be invited to fill out the screen "Credit for Recycled Content" on the ECO-D online reporting system.

The following conditions must be met for the credit to be granted:

1. Data must be reported on the "Credit for Recycled Content" screen
2. **Before the deadline for the first contribution payment, supporting documentation** acceptable to ÉEQ must be submitted, accompanied by the **"Credit for Recycled Content Request" form**
3. Supporting documentation must be deemed admissible

Class of printed matter	Threshold of recycled content* (%)
Inserts and circulars	80
Magazines	50
Catalogs and publications	50
Telephone books	80
Other printed matter and paper for general use	80

*Postconsumer recycled content

Acceptable supporting documentation includes the following:

- **Recognized certification** such as FSC recycled content
- **Supplier's letter**, including chain of custody certification, quantity, year of purchase
- **ISO 14001 standards with recycled content specifically indicated**

Within one year of the first contribution payment deadline for the 2010, 2011 and 2012 Schedules of Contributions, eligible companies will receive a 20% credit calculated on the quantities of printed matter thus documented. The credit will be applied to the balance of the company's next contribution.