



Steward Obligations

Extended Producer Responsibility



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In case of any discrepancy or inconsistency between this document and the [relevant regulation](#), regulation shall prevail.

The Extended Producer Responsibility Regulation (EPRR) designates materials that must be collected and recovered by the stewards. A steward is a person that supplies designated products and materials into the Yukon.

This document outlines steward obligations and provides references to additional documents as required.

Learn more about:

- [the designated \(obligated\) products and materials](#); and
- [how to determine if you are a steward](#).

Obligations of a Small Steward

A small steward is a steward in the packaging and paper products category that:

- is a registered charity as defined by subsection 248(1) of the *Income Tax Act (Canada)*; or
- had a gross annual revenue from products and services in the Yukon less than \$1 million in the last calendar year; or
- imported into or supplied into the Yukon less than one tonne of designated materials in the paper or packaging category in the last calendar year.

A steward that meets one or more of the criteria for “small steward” must maintain records that demonstrate it meets the criteria and provide those records to the Yukon Department of Environment upon request. This may include confirmation of registered charity status, confirmation of annual revenue below \$1M, or confirmation that the steward supplies less than one tonne of designated materials in the paper or packaging category into the Yukon in the last calendar year. The latter may be in the form of an estimate of weights using a proposed industry calculator. Records should be kept for a minimum of 5 years.

Obligations of a Steward

A steward may retain a written agreement with an agent, such as a Producer Responsibility Organization (PRO), to complete certain obligations.

Stewards, unless they meet the definition of “small steward,” must meet the following requirements:

1. Submit a stewardship plan

Relevant regulation section: s. 13 and 14

Details: Every steward is required to submit a [stewardship plan](#) that details how the designated materials which the steward supplied into the Yukon will be collected and recovered. The steward may retain a PRO to develop and submit a stewardship plan on its behalf. The PRO may submit one plan on behalf of all stewards it represents.

The stewardship plan must include all required components as outlined in s.13 of the regulation (see [name] guidance document) including stakeholder engagement (see [name] guidance document). The Department of Environment will review the plan as per s.14 of the regulation and will either approve the plan or reject the plan. Approved plans may be subject to additional terms and conditions.

The timelines for the submission of the stewardship plan vary based on the product subcategories as follows:

- Batteries: 6 months after regulation comes into force July 25, 2024
- All other materials: 8 months after regulation comes into force September 25, 2024. This includes plans for antifreeze, lubricating oils, diesel exhaust fluid, oil filters, flammable materials, toxic materials, corrosive materials, domestic pesticides, paints, animal deterrents, lighting, and alarm, as well as packaging and printed paper.

2. Operate a program in accordance with the approved stewardship plan

Relevant regulation section: s. 7 and s. 8

The regulation requires a steward that has requirements under section 8(1) of the *Extended Producer Responsibility Regulation* to have an approved stewardship plan. A steward may not supply designated materials into the Yukon unless it has an approved stewardship plan.

If a producer responsibility organization is operating a program on behalf of a group of stewards, the individual steward retains responsibility to ensure the program is operated in accordance with the approved stewardship plan.

3. Keep records

Relevant regulation section: s. 9 and s. 19

Stewards must keep records. This obligation may not be delegated to a PRO and must be fulfilled by each steward. The records include the following:

- a) Records related to arranging, implementing, and operating a stewardship program and any relevant agreement. This may, for example, include an agreement between a steward and a PRO, invoices, or other proof that the steward is paying its share of program costs, any notices of non-compliance issued to a PRO and forwarded to a steward.
- b) If the steward is a franchisor or franchisee, the franchise agreement.

- c) Records of weights of designated materials [reference Obligated materials factsheet] supplied into the Yukon for a given calendar year. The materials should be categorized by type as identified in the stewardship plan.
- d) Record of brands of obligated materials for which the steward is responsible. In case of a steward of packaging, this includes brands of the products contained in the packaging.

The records should be kept for 5 years and must be provided to the Department of Environment upon request.

4. Submit annual supply data

Relevant regulation section: s. 19

Stewards other than 'small stewards' are required to submit records described in (c) and (d) in Section 3 above (weights of obligated materials and list of brands) to Department of Environment by May 31st for the previous calendar year. A steward may retain a PRO to submit these records on their behalf. These records will not be made public.

The records may be considered third-party confidential business information as per s.69 of the [Access to Information and Protection of Privacy Act](#). In order for the government to consider the supply data as such, the steward must identify the information that is provided in confidence as per s.19(1)(b) of the [Access to Information and Protection of Privacy Regulation](#).

5. Submit an annual report

Relevant regulation section: s. 17

Annual reports are documents summarizing program performance over the previous calendar year. They are due to the Department of Environment by July 1st. The reports will be reviewed by the Department of Environment and posted online publicly.

The report should, at minimum, include the following:

- Description of the program's collection facilities, collection services and collection events. This should include details such as location of the facilities, number of the locations, service type, and level of access to each facility and service.
- The weight of the designated materials supplied to end users in the Yukon by types set out in an approved stewardship plan. If the report is

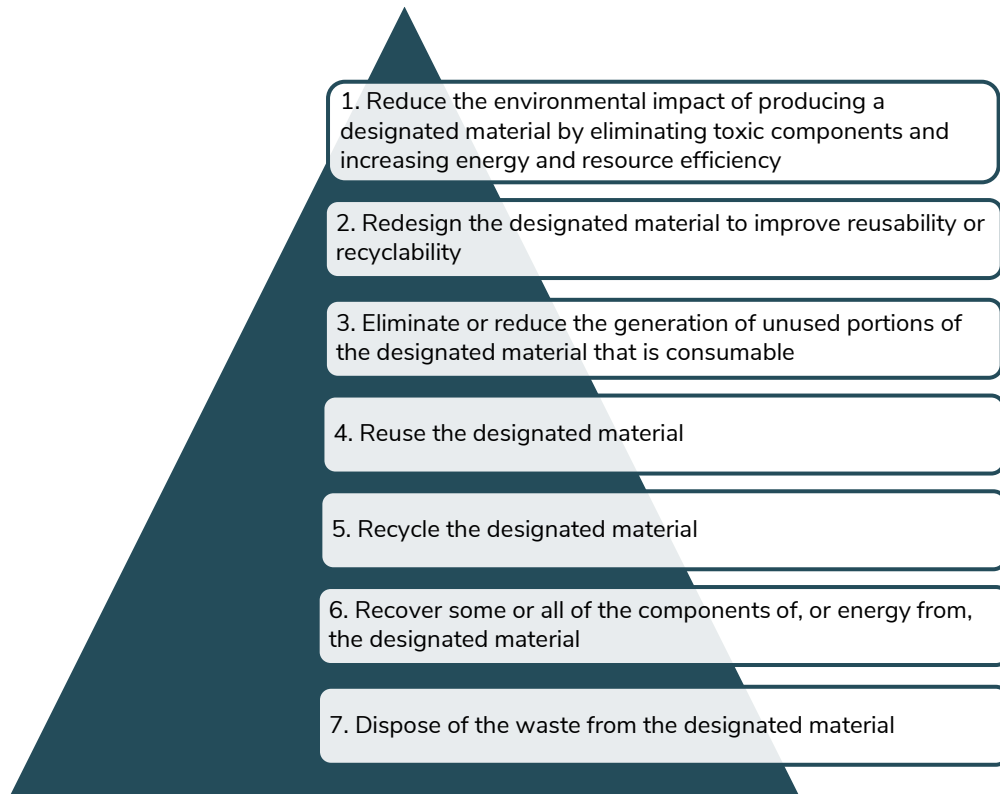
prepared by a PRO, the report may include aggregate weights for all stewards.

- The weight of the designated materials collected under the program by types set out in an approved stewardship plan. If the report is prepared by a PRO, the report may include aggregate weights for all stewards.
- Description of how collected materials were managed at each level of the waste management hierarchy (see below) with the weight of material by type managed at each level of waste management hierarchy.
- The collection rate for each type of designated material calculated as the portion of material collected as a percentage of the total material supplied into the Yukon. Compare the collection rate for each material to the target for the material in the approved stewardship plan with an explanation for any variance.
- Other performance metrics as listed in the approved stewardship plan together with any applicable calculation methodologies. Compare other performance metrics to targets set in the stewardship plan with an explanation for any variance.
- Other performance results as may be required in the stewardship plan.
- Description of efforts made to raise public awareness about the program. This includes awareness about what products and materials are collected, how and where to access collection services, and how to handle products and materials prior to collection.
- Description of efforts made to reduce adverse environmental impacts throughout the life cycle of each category of designated materials.
- Any other information that may be requested in the stewardship plan approval or otherwise requested by Department of Environment.

The waste management hierarchy must be followed when managing and reporting on collected products and materials.

Some of the steps of the hierarchy apply to product design and some apply to product and material management.

There are seven levels in the Yukon's waste hierarchy. Efforts should be made to use higher levels of waste hierarchy prior to using a lower-level option.



6. Submit once every three years (or upon request) audited financial statements and third-party verification of performance

Relevant regulation section: s. 17(3), 17(4) and 18.

In addition to the annual reports, audited financial statements and third-party verification of performance are critical pieces of oversight of the EPR programs. To reduce the associated administrative burden, an audited financial statement and third-party verification of performance is required after the second year (first full calendar year) of operation and then every three years thereafter. The Department of Environment may request additional audited financial statements and/or third-party verification during the three-year period.

Section 17(3) outlines requirements for the audited financial statements. These should include the following:

- (if program is operated by a PRO) all deposits and refunds paid to stewards participating in the program;
- revenues and expenditures in relation to any program fees charged at point-of-sale and identified on the sales invoice or receipt;
- total amount spent to operate the program;
- total amount spent to administer the program; and
- amount spent on public education, public awareness and public communication.

The statements must be prepared by an accredited third party who can be an employee of the business or a hired third party who has one of the following designations in good standing and is not the person who prepared the report that is being verified: Chartered Professional Accountant (CPA) in Canada, Certified Public Accountant (CPA) in the United States of America, Association of Chartered Certified Accounts (ACCA) Qualification, Certified Internal Qualified Person (CIA), Certified Professional Bookkeeper (CPB) in Canada, or Registered Professional Accountant (RPA) in Canada. The audited financial statements should be submitted with the annual report.

Section 17(4) outlines requirements for non-financial performance verification of the content of the annual report. This audit should be submitted no later than September 1 for the preceding calendar year. The audit must be prepared by an accredited third party who can be an employee of the business or a hired third party who has one of the following designations in good standing and is not the person who prepared the report that is being verified: Chartered Professional Accountant in Canada, Certified Public Accountant in the United States of America, Association of Chartered Certified Accounts Qualification, Certified Internal Qualified Person, Certified Professional Bookkeeper in Canada, Registered Professional Accountant in Canada.

7. Submit stewardship plan renewal 120 days before expiration of the ongoing approval

Relevant regulation section: s. 15

The stewardship plan can be approved for a maximum period of five years. The approval letter will state the expiration date. No later than 120 days before the expiration date, the steward, or PRO on their behalf, has to submit a stewardship plan renewal in the form of a new stewardship plan, proposed amendments to the current plan, or reasons why no amendments are required. All relevant [requirements of the stewardship plan](#) preparation apply including engagement to support any of the stewardship plan renewal options (new, amended or unchanged).