

RULES FOR REPORTING - FEED

At a glance

Jurisdiction(s)	Quebec
Reporting	
Frequency	Quarterly
Reporting start date	July 1, 2023
Ecofee/levy start date	October 1, 2023
Relevant regulations	
Quebec	Regulation respecting the recovery and reclamation of products by enterprises
Applicable programs	
Package	Yes Applicable types <input type="checkbox"/> Containers <input checked="" type="checkbox"/> Bags <input type="checkbox"/> Boxes
Obsolete content	No
Product	No

Overarching principle:

Members are required to report and pay levies/ecofees on all bags supplied to farmers in Quebec, including farms owned by cooperatives or integrated with feed mills.

Product line/packaging definition:

For the purpose of this document, feed bags are defined as any bags containing animal feed including, but not limited to, medications, additives, ingredients, mixed feeds, pre-mixes, supplements and minerals. These are usually multi-material bags (paper and/or plastic) or polypropylene.

The following table further identifies the types of feed bags that members are expected to report and remit ecofees on:

What's in	What's out
<ul style="list-style-type: none"> Bags supplied to farmers¹, including farms owned by cooperatives or integrated with feed mills Bags supplied to "gentlemen farmers"² 	<ul style="list-style-type: none"> Bags used inside feed mills (for production purposes only) Bags used for companion animal³ feed Bags supplied to hardware stores (quincailleries) that are not intended for agricultural use⁴ Bags supplied to consumers⁵ or intended for homeowner use

¹ For the purpose of this document, the term 'farmer' refers to a person or business who operates a commercial agricultural business.

Each member is responsible for accurate reporting. Members will need to work with hardware stores or specialized retailers to determine the percentage of feed bags sold to farmers. This will allow the first supplier to establish the number of bags which need to be reported to Cleanfarms.

² Within the scope of the AgriRÉCUP recovery program, the term "gentlemen farmer" refers to an individual who manages a small farm to supplement revenues or for recreational purposes. This type of small size operation encompasses commercial stables, rabbit production, and other similar small size operations.

³ In this document, the term "companion animals" refers to domesticated animals such as a cat, a dog, a rabbit, a horse that cohabitate with humans, providing companionship.

⁴ Each member is responsible for accurate reporting. Members will need to work with hardware stores or specialized retailers to determine the percentage of feed bags sold to farmers. This will allow the first supplier to establish the number of bags which need to be reported to Cleanfarms.

⁵ For the purpose of this document "consumer" refers to an individual who owns a marginal quantity of animals for so-called recreational and personal use, for example an individual who owns two chickens.

Identifying reporting responsibilities

The Responsible Member is responsible for the reporting and remitting of levies/ecofees starting as of the ecofee/levy start date noted below:

- 1) The first seller into Quebec (as defined by the RRVPE) holds the regulatory obligation and is, by default, responsible for reporting and remitting of levies/ecofees and becomes the Responsible Member.
- 2) In certain circumstances, the first seller may determine that an entity other than the first seller, and usually downstream along the distribution channel, should be the Responsible Member.
 - a) A written agreement must be in place between the first seller and the entity that is taking on reporting and remitting of levies/ecofees on behalf of the first seller.
 - b) In this situation:
 - i) This entity becomes an Alternative Responsible Member for bags supplied by the first seller to the entity.
 - ii) The first seller becomes a Non-Reporting-First Seller-Member for bags supplied by the first seller to the entity.
 - c) In the event that an Alternative Responsible Member defaults on its responsibility to report and/or remit levies/ecofees, reporting and remitting responsibilities will fall to the first seller as defined by the RRVPE.
 - d) Some members may assume the role of a Responsible or Alternative Responsible Member for some bags supplied and a Non-Reporting-First Seller-Member for other bags supplied.

Reporting Requirements

Reporting period	Responsible or Alternative Responsible Member		Non-Reporting-First Seller-Member	
	Mandatory	Optional	Mandatory	Optional
July 1, 2023 – Dec 31, 2023	<ul style="list-style-type: none"> •The number and weight (weight of the empty bag) of each feed bag supplied. 	<ul style="list-style-type: none"> •Type (e.g., plastic, paper, multi material) of each feed bag supplied. 	<ul style="list-style-type: none"> • Null report 	
Jan 1, 2024 – Dec 31, 2024	<ul style="list-style-type: none"> •The number and weight (weight of the empty bag) of each feed bag supplied. •List of brands supplied. 	<ul style="list-style-type: none"> •Type (e.g., plastic, paper, multi material) of each feed bag supplied. •List of Non-Reporting-First Sellers-Members affiliated with the Member 	<ul style="list-style-type: none"> • Null report 	<ul style="list-style-type: none"> • List of Alternative Responsible Members affiliated with the Member

Levies/ecofees – October 1, 2023 to December 31, 2024

Size	Ecofee
45 kg or less	\$ 0.31
46 to 500 kg	\$ 1.61
≥ 501 kg	\$ 3.23

2023/2024 reporting schedule

Reporting period	Reporting due date	Note
July 1, 2023 to Sept 30, 2023	November 30, 2023	No ecofees for this period. Reporting only.
Oct 1, 2023 to Dec 31, 2023	January 30, 2024	
Jan 1, 2024 to Mar 31, 2024	April 30, 2024	
April 1, 2024 to June 30, 2024	July 30, 2024	
July 1, 2024 to Sept 30, 2024	October 30, 2024	
Oct 1, 2024 to Dec 31, 2024	January 30, 2025	

Applicable taxes

- Ecofees are subject to the same applicable sales taxes that are applicable to the product the ecofees are applied to.