RULES FOR REPORTING – PLASTICS USED FOR MAPLE SUGAR PRODUCTION - 2026

January 2026

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	No	Applicable types	☐ Containers	☐ Bags	☐ Boxes
Obsolete content	No				
Product	Yes				

Overarching principle:
Members are required to report and pay ecofees on all 'plastics for maple sugar production' as identified in section 53.08 of the Regulation respecting the recovery and reclamation of products by enterprises (The Regulation) and that are supplied[1] into Quebec.

Product line/packaging definition:
Section 53.0.8 of the Regulation identifies the types of 'plastics for maple sugar production' that members are expected to report and remit ecofees on:

(6) plastics for maple sugar production, such as tubing, mainline tubes, fittings and spouts;

The following table provides further clarity based on names and terminology used in the industry:

Terminology used in The Regulation	Commonly used terminology	2026 Ecofee (per kg)
Tubing	Tubing (5/16", 3/16", and others)	$0.35/kg
Mainline tubes	Mainline tubes (all diameters)	
Fittings	Fittings	
Spouts	Spouts/taps	

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

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 'plastics for maple sugar production' supplied by the first seller to the entity.

[1] For the purpose of this document, 'supply' means the sale, distribution or other supply of an agricultural plastic into Quebec, excluding those in which the Responsible Member merely holds the designated material in inventory in Quebec but has not yet sold it in Quebec.

ii) The first seller becomes a Non-Reporting-First Seller-Member for 'plastics for maple sugar production' 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 'plastics for maple sugar production' supplied and a Non-Reporting-First Seller-Member for other ag plastics supplied.

Reporting Requirements

Reporting period	**Responsible or Alternative Responsible Member**	**Non-Reporting-First Seller-Member**
	Mandatory	**Mandatory**
Jan 1, 2025 – Dec 31, 2025	• The size, number and weight of each 'plastics for maple sugar production' supplied • List of brands supplied* • List of Non-Reporting-First Sellers-Members affiliated with the Member • Copies of written agreements between the Member and Non-Reporting-First Seller-Members	• Null report • List of brands supplied* • List of Alternative Responsible Members affiliated with the Member • Copies of written agreements between the Member and the Alternative Responsible Members

* This is a regulatory requirement. Cleanfarms is required to maintain a registry of brand names supplied by its members and provide this list to the Ministre de l'Environnement, de la Lutte contre les changements climatiques, de la Faune et des Parcs annually.

Reporting schedule

Reporting period	**Reporting due date**
Jan 1, 2026 to Mar 31, 2026	April 30, 2026
April 1, 2025 to June 30, 2026	July 30, 2026
July 1, 2025 to Sept 30, 2026	October 30, 2026
Oct 1, 2025 to Dec 31, 2026	January 30, 2027

Applicable taxes

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