



RULES FOR FIRST SELLERS - SASKATCHEWAN- GRAIN BAGS 2026

1. DEFINITIONS

1.1 Environmental Handling Fee (EHF): The fee remitted on the supply of each Obligated Product.

1.2 First Seller: A First Seller is obligated under The Agricultural Packaging Product Waste Stewardship Regulations.

For the purpose of this document, a First Seller is a company/person that is obligated to submit regular reports on the supply of obligated products in Saskatchewan, and to remit the appropriate EHF to Cleanfarms.

1.2.1 Registered First Seller: A company/person that is registered with Cleanfarms and is a member in good standing. Registered First Sellers are compliant with the Regulation. A listing of Registered First Sellers is available on the Cleanfarms' web site.

1.2.3 Voluntary First Seller: A company/person that purchases obligated product from a Registered First Seller and has signed a voluntary stewardship agreement with Cleanfarms to take on the reporting/remitting responsibilities on behalf of the actual First Seller. For purposes of this document, any rules that apply to First Sellers also apply to Voluntary First Sellers.

1.3 Obligated Product: A product, covered by The Agricultural Packaging Product Waste Stewardship Regulations. Obligated Product is commonly referred to as grain bags.

1.4 Out of province Purchase: When a First Seller supplies obligated product to a customer outside of Saskatchewan.

1.5 Product Return: When the consumer takes back an obligated product to the First Seller and the consumer is reimbursed the total cost of the product including the EHF.

1.6 Regulation: The Agricultural Packaging Product Waste Stewardship Regulations.

1.7 Supply: Any sale, distribution or other supply of obligated products in or into Saskatchewan.

EXAMPLE 1:

Company ABC is an obligated First Seller of grain bags (bags) sold in Saskatchewan. Company ABC must register with Cleanfarms and remit fees to Cleanfarms on all bags sold.

EXAMPLE 1.A:

One of Company ABC's customers, Company XYZ, resells bags into Saskatchewan and Alberta. But, Alberta bags are not subject to the EHF.

Company XYZ wishes to be a Voluntary First Seller to avoid paying EHF fees on bags sold into Alberta. Company XYZ must become a Voluntary First Seller, register with Cleanfarms and remit fees to Cleanfarms for all bags received from Company ABC. Company ABC must agree to this arrangement and notify Cleanfarms of this arrangement.

Any bags sold by Company ABC to Company XYZ will not include an EHF.

Any bags sold by Company XYZ to customers in Saskatchewan will include an EHF.

EXAMPLE 3:

Company DEF imports grain bags into Saskatchewan for its own use and also sells grain bags. Company DEF is an obligated First Seller. Company DEF must register with Cleanfarms, remit an EHF to Cleanfarms on all bags it uses for its own use and for those it supplies to customers.

2. FIRST SELLER OBLIGATION

The First Seller is responsible for maintaining records of all transactions regarding obligated products, submitting reports of obligated product supply in or into Saskatchewan and remitting the appropriate EHF to Cleanfarms. First Sellers are also subject to Compliance Reviews.

3. RULES FOR APPLYING THE ENVIRONMENTAL HANDLING FEE (EHF)

For any supply of obligated product, the First Seller will charge the EHF separately from the cost of the Product.

The EHF is only remitted once per obligated product and is only remitted on product supplied into Saskatchewan.

First Sellers will identify the EHF separately from the cost of the obligated product on the invoice.

The first supply of obligated product in the province is subject to reporting and EHF remittance responsibilities.

In the event that the First Seller of obligated product in the province does not comply with reporting and EHF remitting requirements, the next company/person who supplies the obligated product becomes the obligated party and must register and remit EHF fees to Cleanfarms.



A company/person that supplies product from a Registered First Seller, has the option of voluntarily taking on the reporting/remitting responsibilities on behalf of a Registered First Seller. In this case, the Voluntary First Seller accepts full responsibility for reporting and remitting the EHF on their subsequent supply of the product.

Cleanfarms maintains a list of Registered First Sellers, known non-compliant First Sellers and Voluntary First Sellers.

See Remittance Flow Diagram

4. FEE COMMUNICATION

For sales to a reseller of grain bags, Cleanfarms recommends that the First Seller:

- Indicate the EHF as a separate line item on the invoice; and
- Provide the Cleanfarms-supplied “EHF Notice” directly on, or accompanying, the invoice.

For sales to a Voluntary First Seller, Cleanfarms recommends that the First Seller indicate on the invoice to the Voluntary First Seller:

- That the supply does not include an EHF; and,
- Provide the Voluntary First Seller with the Cleanfarms-supplied “Voluntary First Seller EHF Notice” directly on, or accompanying, the invoice.

For sales to a Customer who is an end user of grain bags, Cleanfarms recommends that the First Seller:

- Indicates the EHF as a separate line item on the invoice; and

5. 2026 ENVIRONMENTAL HANDLING FEES

Size (Feet)	EHF
8x150	\$17.00
8x200	\$23.00
8x250	\$29.00
9x150	\$20.00
9x200	\$27.00
9x250	\$33.00
9x300	\$40.00
9x330	\$44.00
10x150	\$23.00
10x200	\$30.00
10x250	\$38.00
10x300	\$45.00

Size (Feet)	EHF
10x330	\$50.00
10x350	\$51.00
10x400	\$60.00
10x500	\$76.00
10.5x300	\$49.00
10.5x400	\$64.00
10.5x500	\$80.00
12x250	\$46.00
12x300	\$55.00
12x400	\$71.00
12x500	\$93.00
14x500	\$107.00

If a size category that is not reflected in the table above is supplied, the EHF will be calculated by multiplying the weight of the grain bag by \$0.225 per kg rounded up to the nearest dollar.

6. REPORTING AND REMITTING

First Sellers are required to submit regular reports indicating all obligated products supplied during the reporting period and any adjustments to previous reporting periods.

Adjustments to previous reporting periods include:

- Product Returns;
- Out of Province Purchases where the EHF has been billed to the customer in error and the EHF has been fully refunded to the customer.



Nil or \$0 reports must also be filed.

Frequency of reporting is quarterly within 30 days following the close of the reporting period. Remittance is 30 days following receipt of invoice from Cleanfarms.

The 2026 reporting and remittance schedule:

Reporting period	Reporting Deadline
Jan 1, 2026 to Mar 31, 2026	April 30, 2026
April 1, 2026 to June 30, 2026	July 30, 2026
July 1, 2026 to Sept 30, 2026	October 30, 2026
Oct 1, 2026 to Dec 31, 2026	January 30, 2027

Direct payments should be made to Cleanfarms Inc.

Financial institution number: XXX

Transit: XXXXX

Account number: XXXXX

*Contact Cleanfarms for banking information. *

Cheques should be made payable to:

Cleanfarms Inc.

10 Four Seasons Place, Suite 400

Etobicoke, Ontario

M9B 6H7

7. APPLICABLE TAXES

The EHF is subject to GST, but not PST.

8. LATE REPORTS/PAYMENT AND RELATED PENALTIES

Effective February 6, 2024, failure to submit reports and/or pay invoices will result in the following penalties to the first seller:

1. A penalty of 5% of the total amounts owed will apply after the 31st day following the reporting deadline and will appear on the first seller's invoice.
2. Interest will be charged on all past due invoices and will accrue immediately after the past due date. The interest rate is the RBC (Royal Bank of Canada) prime rate of interest, plus 2%.

9. FAILURE TO REPORT AND PAY INVOICES

Failure to report and remit amounts owed may result in any or all of the following actions:

- Legal proceedings to collect amounts owed;
- First Seller compliance review;
- Cancellation of registration and notification to provincial enforcement.

10. COMPLIANCE REVIEWS

First Sellers must permit Cleanfarms, from time to time, to review the records of the First Seller, with respect to reporting and the remittance to Cleanfarms of the Fees pursuant to Cleanfarms' policies.



The First Seller shall make available to Cleanfarms all records and information relating to Obligated Products and remittances to Cleanfarms of Fees provided the records and information are reasonably required to perform an accurate compliance review.

First Sellers must keep records of obligated product supply and EHF remittances for compliance review purposes for seven years.

If the First Seller has under-remitted fees, administrative fees and interest may apply. In the case of over-remittances as determined by a compliance review, Cleanfarms will credit the Steward for the overpaid amount in the next quarterly report.

11. HOW TO REPORT AND REMIT FEES TO CLEANFARMS

Fees are remitted to Cleanfarms on a quarterly basis following the calendar year cycle.

Each First Seller is given access to a secure, online reporting portal. Cleanfarms will issue an invoice based on quarterly reporting. Invoices are to be paid within 30 days upon receipt of the invoice.

All reports may be subject to a compliance review by an independent financial organization employed by Cleanfarms. Please see below for an outline of reporting requirements.

Please provide values in all fields for **Grain Bag - SK (Effective March 1st, 2022)**

[Product Sales for current period](#) [Adjustments for previous period](#) [List of Suppliers](#)

Product Sales for Current Period - 01/01/2022 to 03/31/2022

First Sellers are to report products sales for the time period indicated above

Note: If a bag size does not fit any of the listed sizes, then choose size "Other". Fees will be calculated based on weight (\$0.25/kg).

Grain Bag Size	No. of Bags Shipped	Weight of Empty Bags (Kgs)	Total weight of empty bags (Kgs)	Fee per unit (\$)	Total amount to be remitted (\$)	Action
8x150			0.00	\$17.00	\$00.00	Clear

[Add One More Row](#) [Save Table](#)

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12. REPORTING AND REMITTANCE FLOW DIAGRAM

This diagram is intended to help companies determine if they are required to register, report or remit in order to be compliant with provincial regulations.

