



Newfoundland & Labrador

BEVERAGE DISTRIBUTOR GUIDE



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The following handbook is presented for general information. The contents in this Document are subject to change and do not supersede the authority or provisions of the [Newfoundland and Labrador Waste Management Regulations](#). In the event of any Discrepancy or inconsistency between the information in this document and the Waste Management Regulations, the regulations will prevail.

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1. DEFINITIONS

ALCOHOLIC LIQUOR

Alcoholic liquor as defined in the Liquor Corporation Act but does not include beer

BEER

Beer as defined in the Liquor Corporation Act

BEVERAGE

A ready-to-serve liquid intended for human consumption, including a carbonated or non-carbonated soft drink; bottled water, naturally or artificially carbonated; a fruit juice or fruit drink; a vegetable juice; beer; and alcoholic liquor.

Beverage does not include milk, an infant formula, or all medicinal nutritional supplements formulated for special dietary needs.

BEVERAGE CONTAINER

A container that contains or has contained a beverage delivered sealed to a retailer where the container is made of glass, steel, aluminum, plastic, aseptic packaging, or other recyclable material.

Beverage container does not include a plastic cup, Styrofoam cup or other unsealed container sold to a service industry for on-site consumption, or a container that is refillable, holds more than 5 litres, contains or has contained a premixed fountain beverage, or contains or has contained a concentrated product.

DEPOSIT

An amount of money paid to the Distributor or retailer by the purchaser of a beverage in a beverage container;

DEPOT

A place where used beverage containers are collected;

DEPOT OPERATOR

A person who owns, manages or operates a depot;

1. DEFINITIONS (Continued)

DISTRIBUTOR

A person who manufactures a beverage in the province, by wholesale or other means, sells a beverage in a beverage container to a retailer, bottles a beverage in a beverage container for sale in the province.

In addition, where a retailer manufactures a beverage in the province; bottles a beverage in a beverage container in the province; or imports a beverage in a beverage container into the province, and sells the beverage on its premises, the retailer shall be considered to be a Distributor.

LABEL

Includes a sticker, word or marking on a beverage container or the lid, cap or cover of a beverage container which identifies the contents;

MEDICINAL NUTRITIONAL SUPPLEMENTS FORMULATED FOR SPECIAL DIETARY NEEDS

See section 6

MILK AND MILK PRODUCT ALTERNATIVES

See section 6

REFILLABLE

A beverage container that can be returned to a Distributor for reuse as a beverage container where the Distributor has established a system for the collection of the container that has been approved by MMSB or is required under Liquor Licensing Regulations of Newfoundland and Labrador.

REFUND

The amount paid for the delivery of a beverage container to a depot.

RETAILER

A person who sells a beverage in a beverage container for consumption on or off its premises and includes a person who sells by a coin-operated vending machine.

2. PROGRAM OVERVIEW

The used beverage container deposit-refund program (program) was established in 1997, in accordance with the Newfoundland and Labrador Waste Management Regulations. These regulations require beverage Distributors or Retailers to remit a recycling deposit on all ready-to-serve beverage containers sold in Newfoundland and Labrador.

The Multi-Materials Stewardship Board (MMSB) operates the deposit-refund program, including the collection and transportation of used beverage containers as well as overseeing program public education and operations of a network of licensed and independently owned and operated Green Depots.

MULTI-MATERIALS STEWARDSHIP BOARD

Established in 1996, MMSB is a Crown agency of the Government of Newfoundland and Labrador reporting to the Minister of Municipal Affairs and Environment.

MMSB's mandate is derived from the [Environmental Protection Act](#) and accompanying Waste Management Regulations. MMSB works in partnership with multiple stakeholders to support and promote sustainable waste management practices as a means of helping ensure a clean and healthy environment throughout Newfoundland and Labrador.

Waste diversion programs and services currently provided by MMSB include: Used Beverage Container Recycling Program; Used Tire Management Program; Residential Backyard Composting Program; Extended Producer Responsibility planning and oversight; waste management research and diversion measurement; and public education planning, outreach and marketing.



3. DISTRIBUTOR OBLIGATIONS

The program requires that all Distributors in the province:

1. Register with MMSB (see section 4);
2. Report to MMSB the number of all deposit-bearing beverage containers sold in Newfoundland and Labrador on a monthly basis (as per section 5); and
3. Remit the applicable deposits (as per section 5).

A woman with blonde hair, smiling, is holding a large blue recycling bin. The bin is filled with several clear plastic bottles. The bin has a white recycling symbol on it. The background is a wall of green leaves.

MMSB'S MANDATE IS DERIVED
FROM THE ENVIRONMENTAL
PROTECTION ACT AND
ACCOMPANYING WASTE
MANAGEMENT REGULATIONS

4. REGISTRATION

All new Distributors in the province must submit a completed registration form to MMSB.

- Download an electronic copy of the registration form from mmsb.nl.ca.
- Email a MMSB Compliance Auditor at auditor@mmsb.nl.ca or call toll-free at 1 (800) 901-MMSB (6672) to receive a hardcopy of the registration form.

MMSB will issue a registration number that must be included on monthly remittance forms.

Note: Distributors currently registered with the program are required to notify MMSB of any changes to their registration information by completing the applicable fields on the program registration form and resubmitting the updated information to MMSB.

STEWARDSHIP AGREEMENT

All registered Distributors are required to submit a signed copy of the program Stewardship Agreement which outlines requirements as per the Waste Management Regulations. A signed copy can be returned electronically to auditor@mmsb.nl.ca or by mail to:

Multi-Materials Stewardship Board (MMSB)

P.O. Box 8131, Station A

St. John's, NL A1B 3M9

LIST OF DISTRIBUTORS

MMSB publishes a list of all Distributors online at mmsb.nl.ca. The published list eliminates the uncertainty of whether the deposit should or should not be remitted to MMSB by a Retailer who is also a Distributor. The list will be updated on the first business day of each month to reflect any changes.



5. DEPOSIT-BEARING BEVERAGE CONTAINERS

All non-refillable, ready-to-serve beverage containers five litres or less are included in the program – exemptions apply (see section 6). An 8 or 20 cent deposit will apply to each beverage container, depending on the size and type of container and whether it is used for an alcoholic or a non-alcoholic beverage (see the Deposit-Bearing Beverage Container chart below).

Each beverage container that qualifies as deposit-bearing is deemed registered under the program and must include a return for refund message. Variations of the wording are acceptable as long as the concept of a refund (e.g. Return for Refund; Refundable; Return for refund where applicable; etc.) is evident and that the Mobius Loop symbol or the word “Recyclable” appears on the label. The important point is the content of the message and that it is readily visible, and it must be on the container when it is empty.

If a Distributor requires clarification about whether a beverage container is deposit-bearing or not, contact MMSB at inquiries@mmsb.nl.ca in writing via email and provide a digital copy of the product label for review. MMSB will provide written confirmation on whether or not a deposit applies and the amount.



THE IMPORTANT POINT IS THE
CONTENT OF THE MESSAGE
AND THAT IT IS READILY
VISIBLE, AND IT MUST BE ON
THE CONTAINER WHEN IT IS
EMPTY

DEPOSIT-BEARING BEVERAGE CONTAINERS



ALUMINUM CANS	DEPOSIT	REFUND
Non-Alcoholic Beverages	\$0.08	\$0.05
Beer	\$0.08	\$0.05
Wine and Spirits	\$0.08	\$0.05



OTHER METAL CONTAINERS	DEPOSIT	REFUND
Non-Alcoholic Beverages	\$0.08	\$0.05
Beer (non-refillable)	\$0.08	\$0.05



CLEAR PLASTIC CONTAINERS	DEPOSIT	REFUND
Non-Alcoholic Beverages	\$0.08	\$0.05
50ml Miniature Liquor	\$0.08	\$0.05
Wine and Spirits	\$0.20	\$0.10



OTHER PLASTIC CONTAINERS	DEPOSIT	REFUND
Non-Alcoholic Beverages	\$0.08	\$0.05
50ml Miniature Liquor	\$0.08	\$0.05
Wine and Spirits	\$0.20	\$0.10



GLASS CONTAINERS	DEPOSIT	REFUND
Non-Alcoholic Beverages	\$0.08	\$0.05
Beer (non-refillable)	\$0.08	\$0.05
50ml Miniature Liquor	\$0.08	\$0.05
Wine and Spirits	\$0.20	\$0.10



TETRA AND GABLE TOP CONTAINERS	DEPOSIT	REFUND
Non-Alcoholic Beverages	\$0.08	\$0.05
Wine and Spirits	\$0.20	\$0.10



OTHER CONTAINERS	DEPOSIT	REFUND
Non-Alcoholic Beverage Pouches	\$0.08	\$0.05
Wine and Spirits Bag-in-a-box	\$0.08	\$0.05
Wine and Spirits Pouches	\$0.08	\$0.05

6. BEVERAGE CONTAINERS NOT INCLUDED IN THE PROGRAM

The following products are not included in the program and a deposit does not apply.

- Milk (see Definition A below)
- Milk substitutes (see Definition A below)
- Infant formula (as per the [Canadian Food and Drug Regulations](#), Part B, Division 25.045)
- Meal replacement beverages and formulated liquid diets (see Definition B below)
- Concentrated beverages
- Containers greater than 5 litres
- Refillable containers that are collected and reused through a local Distributor program as approved by MMSB or as required under the Liquor Licensing Regulations of Newfoundland and Labrador.

OUT-OF-PROVINCE SALE

If a Distributor sells any beverage container out of province, the deposit does not apply. However, the Distributor is required to retain documentation relating to the out-of-province sale to substantiate non-remittance of the deposit.

A retailer that sells a deposit-bearing beverage container out of province must provide MMSB with proof of shipment and sale, along with proof of payment of the deposit, in order to be reimbursed.

DEFINITION A

The Exclusion of Milk and Milk Product Alternatives from the Beverage Container Recycling Program.

1. The Waste Management Regulations under the Environmental Protection Act define a beverage as a ready-to-serve liquid intended for human consumption, including (i) a carbonated or non-carbonated soft drink, (ii) bottled water, naturally or artificially carbonated, (iii) a fruit juice or fruit drink, (iv) a vegetable juice, (v) beer, and (vi) alcoholic liquor, but does not include, (vii) milk, (viii) an infant formula, or (ix) all medicinal nutritional supplements formulated for special dietary needs.
2. For the purpose of administering the Used Beverage Container Recycling Program “milk” includes:
 - a) “Milk” as defined under Part B, Division 08.003, 08.004, 08.005 and 08.016 of the [Canadian Food and Drug Regulations](#). Includes whole, skim and part-skim white and flavoured milk.
 - b) “Goat’s Milk” as defined under Part B, Division 08.028.1 of the [Canadian Food and Drug Regulations](#).
 - c) Milk product alternatives that are fortified plant-based beverages as defined under Part B, Division 01.500 of the [Canadian Food and Drug Regulations](#).
3. A Distributor shall not charge a deposit on a ready-to-serve beverage that is milk, goat’s milk or a milk product alternative labelled as a fortified (insert name of plant e.g. soy, almond or oat) beverage* as per section 2 above.

***Any ready-to-serve milk product alternative labelled as both a fortified plant-based beverage and not a source of protein is included in the Used Beverage Container Recycling Program and the applicable deposit must be charged by the Distributor.**

DEFINITION B

The Exclusion of Medicinal Nutritional Supplements Formulated for Special Dietary Needs from the Beverage Container Recycling Program.

1. The Waste Management Regulations under the Environmental Protection Act define a beverage as a ready-to-serve liquid intended for human consumption, including (i) a carbonated or non-carbonated soft drink, (ii) bottled water, naturally or artificially carbonated, (iii) a fruit juice or fruit drink, (iv) a vegetable juice, (v) beer, and (vi) alcoholic liquor, but does not include, (vii) milk, (viii) an infant formula, or (ix) all medicinal nutritional supplements formulated for special dietary needs.
2. For the purposes of the administration of the Beverage Container Recycling Program “medicinal nutritional supplements formulated for special dietary needs” include:
 - a) A “Formulated Liquid Diet” as defined under Part B, Division 24.100 of the [Canadian Food and Drug Regulations](#).
 - b) A “Meal Replacement” as defined under Part B, Division 24.200 of the [Canadian Food and Drug Regulations](#).
 - c) Any beverage prescribed to a consumer by a physician licensed to practice medicine in the province of Newfoundland and Labrador by the College of Physicians and Surgeons.

A Distributor shall not charge a deposit on a beverage that is marketed as Formulated Liquid Diet by having the words “Formulated Liquid Diet” on the label of the beverage.

A Distributor shall not charge a deposit on a beverage that is marketed as a Meal Replacement by having the words “Meal Replacement” on the label of the beverage.

MMSB shall refund to a consumer the deposit paid on any beverage for which that consumer has provided proof of a prescription for the consumption of that beverage by a physician licensed to practice medicine in the province of Newfoundland and Labrador.

7. REPORTING AND REMITTING

A Distributor is required to report the sale of all deposit-bearing beverage containers in the province and remit payment of the applicable deposits to MMSB on a monthly basis, at the end of the reporting period, using the program remittance form.

- Download an electronic copy of the program remittance forms (20 cent deposit form and 8 cent deposit form) mmsb.nl.ca.
- Call a MMSB Compliance Auditor toll-free 1 (800) 901-MMSB (6672) or email auditor@mmsb.nl.ca to receive a hardcopy of the Used Beverage Container Recycling remittance form.

REPORTING

- Please provide all information requested on the program remittance form to ensure proper account management.
- It is necessary to report the number of ready-to-serve used beverage containers by category and the amount of the applicable deposits.
- Distributors must keep records of the number and types of beverage containers sold each month and the total deposit.

MONTHLY DUE DATE

- Completed program remittance forms must be submitted every month – even if no used beverage containers were sold during the month.
- Remittance forms and payment of applicable deposits are due by the tenth (10th) day of the month following the reporting period.
- Completed forms can be submitted in hardcopy or electronic format. MMSB accepts payment through Electronic Funds Transfer (EFT) or cheque.

Email: remittances@mmsb.nl.ca
Fax: 709-753-0974
Mail/Delivery: Multi-Materials Stewardship Board
P.O. Box 8131, Station A
St. John's, NL A1B 3M9

7. REPORTING AND REMITTING (Continued)

HARMONIZED SALES TAX (HST)

HST applies to deposits of taxable ready-to-serve beverage containers. Distributors are responsible for remitting HST to CRA on all applicable deposits.

RECORD KEEPING

Distributors must retain a copy of the sale of all deposit-bearing beverage containers and corresponding remittance information for three years for program auditing purposes.

Note: Distributors are responsible for operating in accordance with CRA's requirements for keeping accounting and other financial information documents. Visit the [Canada Revenue Agency](https://www.cra.gc.ca) website for more information.



8. ACCOUNTABILITY AND ENFORCEMENT

MMSB is committed to ensuring a fair and level playing field for all program participants through a continued focus on compliance with program guidelines.

COMPLIANCE

Compliance audits of Distributors registered with the program are conducted by MMSB and third-party auditors to ensure that the sale of all ready-to-serve beverage containers is reported, applicable deposits are remitted and that all Distributors are compliant with the Waste Management Regulations.

Records of each Distributor are audited to verify:

- Deposits have been applied to the sale of all ready-to-serve beverage containers accepted through the program;
- Deposits are reported and remitted; and,
- All records from both Distributors and MMSB are accurate and consistent.

FAILURE TO REPORT AND REMIT

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

- Audit of the Distributor;
- Legal proceedings to collect amounts owed;
- Application of a fine, in accordance with the Waste Management Regulations; and,
- Cancellation of the Distributors registration and notification to provincial enforcement.



9. NOTIFICATION OF SALE OR CLOSURE OF BUSINESS

A Distributor is required to provide written notice to MMSB of the sale or closure of its business in order to ensure its account is properly closed.

Note: Until MMSB receives written notice, a Distributor remains registered with the program and is obligated to meet requirements under the Waste Management Regulations. Written notices can be submitted electronically or in hardcopy:

Email:	auditor@mmsb.nl.ca
Fax:	709-753-0974
Mail/Delivery:	Compliance Auditor P.O. Box 8131, Station A St. John's, NL A1B 3M9

10. CONTACT MMSB

PROGRAM REGISTRATION

Email: auditor@mmsb.nl.ca

REPORTING AND REMITTING

Email: remittances@mmsb.nl.ca

PROGRAM POLICY – PRODUCTS INCLUDED AND EXCLUDED

Email: inquiries@mmsb.nl.ca

MAILING ADDRESS

Multi-Materials Stewardship Board (MMSB)

P.O. Box 8131, Station A

St. John's, NL A1B 3M9

TELEPHONE

Toll Free: 1 (800) 901-MMSB (6672)



11. Website Addresses

Newfoundland and Labrador Environmental Protection Act and Waste Management Regulations

<http://www.assembly.nl.ca/legislation/sr/statutes/e14-2.htm>

Multi-Materials Stewardship Board (MMSB)

<http://mmsb.nl.ca>

Canadian Food and Drug Act

<http://laws-lois.justice.gc.ca/eng/acts/F-27/>

Canadian Food and Drug Regulations

<http://laws-lois.justice.gc.ca/eng/regulations/C.R.C., c. 870/index.html>

Canada Revenue Agency

<http://www.cra-arc.gc.ca>



APPENDIX A

EXAMPLES OF DEPOSIT-BEARING CONTAINERS

The following containers do not qualify for exemption from the program based on the definitions of Milk and Milk Product Alternatives or Medicinal Nutritional Supplements Formulated for Special Dietary Needs



DEPOSIT



Deposit – Ready-to-Serve Beverage

These products are not labelled as Milk or Milk product alternatives that are fortified plant-based beverages.

DEPOSIT



Deposit – Ready-to-Serve Beverage

This product is not labelled as a formulated liquid diet or infant formula.

NOTE: MMSB shall refund to a consumer the deposit paid on any beverage for which that consumer has provided proof of a prescription for the consumption of that beverage by a physician licensed to practice medicine in the province of Newfoundland and Labrador.

DEPOSIT





APPENDIX B

EXAMPLES OF NON-PROGRAM CONTAINERS

The following containers qualify for exemption from the program based on the definitions of Milk and Milk Product Alternatives or Medicinal Nutritional Supplements Formulated for Special Dietary Needs



NO DEPOSIT



No Deposit – Milk

These products are “Milk” as defined under [Part B, Division 08.003](#), [08.004](#), [08.005](#) and [08.016](#) of the Canadian Food and Drug Regulations. Includes whole, skim and part-skim white and flavoured milk.

NO DEPOSIT



No Deposit – Milk Product Alternative Labelled as a Fortified

These products are Milk product alternatives that are fortified plant-based beverages as defined under [Part B, Division 01.500](#) of the Canadian Food and Drug Regulations.

NO DEPOSIT



No Deposit – Meal Replacement

This product is a “Meal Replacement” as defined under Part B, Division 24.200 of the Canadian Food and Drug Regulations.