

**Amended May 29, 2024**

This Registry Procedure is incorporated by reference into the Hazardous and Special Products (HSP) Regulation made under the *Resource Recovery and Circular Economy Act, 2016*.

Section 1, HSP Supply Data Verification, establishes how producers:

- determine supply data; and
- verify HSP supply data.

Section 2, HSP Management Performance, establishes how:

- HSP processors will calculate and verify the recycling efficiency rate (RER) of their processing facilities; and
- producers, or producer responsibility organizations (PROs) on their behalf, will conduct third-party audits verifying the resources recovered from the management of HSP used and collected in Ontario.

It is the intention of the Registrar to review this procedure periodically in a public consultation process with registrants and other interested parties.

## **Section 1 – HSP Supply Data Verification**

### **Determining Supply Data**

Where the HSP Regulation requires producers to submit to the Authority the total weight of each applicable type of HSP within each applicable category of HSP they supply into Ontario, they must do so in accordance with this procedure.

When reporting their supply of antifreeze, paints and coatings, pesticide or solvent, the producer must include the weight of the products' primary packaging, except for primary packaging that has a capacity of greater than 30 litres or 30 kilograms. For the purposes of this Regulation, primary packaging does not include the following: corrugated and boxboard boxes, plastic film, shrink wrap or printed materials. For all other types of HSP, the weight of product packaging should not be reported by the producer.

Producers may choose from the following options for reporting:

1. For the 2021 supply reporting year only, producers can choose to report their supply data for each type of HSP as it was previously reported to an Industry Funding Organization (IFO) (Stewardship Ontario) or Industry Stewardship Organization (ISO) (Automotive Materials Stewardship, Product Care Association) under the *Waste Diversion Transition Act, 2016*. This option is only available to producers who reported their historical supply to an IFO/ISO.
  - If reporting data that was historically reported to an IFO/ISO, producers will report in the same manner as they reported to the IFO/ISO. For example, producers will report oil filters in units and will report antifreeze in litres. Where products were reported in kilograms, producers will continue to

report in kilograms.

- Where HSP supply was historically reported to an IFO/ISO in measurements other than kilograms, the Authority will apply a weight conversion factor to those products to calculate the total weight supplied into Ontario. These weight conversion factors will be made available to producers prior to reporting.
2. Producers may report using their units (determined through one of the two methodologies below) and actual weights.
  3. For reporting in 2022 and subsequent years, producers may report using their units (determined through one of the two methodologies below) and weight conversion factors approved by the Authority. These weight conversion factors will be made available to producers prior to reporting.

To determine the number of units of each type of HSP supplied into Ontario under options 2 or 3 above, HSP producers may choose one of the following methodologies:

1. The actual number of units of each type of HSP.
2. The number of units of each type of HSP calculated using the formula set out in [Appendix A](#) to determine the Ontario portion of the units of each type of HSP supplied into Canada.

The options described above do not reduce the obligation of a producer to provide accurate supply data or limit the ability of an Authority Inspector to review the data and related records for the purpose of determining compliance.

### **Verification of HSP Supply Data**

The HSP Regulation requires HSP producers to verify the supply data of each type of HSP they submit to the Authority, in accordance with this procedure.

Verification of the supply data for each type of HSP reported in 2021 was not required.

This does not reduce the obligation of a producer to provide accurate supply data or limit the ability of an Authority Inspector to review the data and related records for the purpose of determining compliance.

Verification of supply data for each type of HSP is required as of 2023, following the procedure detailed in [Appendix B – Hazardous and Special Products Supply Data Verification](#). The verification must include the factual findings on the accuracy of the supply data and the qualifications of the verifier to provide the findings. The verifier must:

- assess and document the reasonableness of the producer’s methodology for determining the supply of each type of HSP; and
- obtain and review supporting evidence as required.

## **Section 2 – HSP Management Performance**

### **Definitions and Background**

A “HSP processor”, as defined in the HSP Regulation, means a person who processes, for the purpose of resource recovery, HSP used by a consumer in Ontario.

“Recycling efficiency rate” (RER), as defined in the HSP Regulation, means the ratio of the weight of recovered resources from a type of HSP recovered at a facility by an HSP processor to the weight of that type of HSP received at that facility by that HSP processor.

“Category A”, as defined in the HSP Regulation, means any of the following types of materials:

1. Non-refillable pressurized containers.
2. Oil filters.

“Category B”, as defined in the HSP Regulation, means any of the following types of materials:

1. Antifreeze.
2. Oil containers.
3. Paints and coatings.
4. Pesticides.
5. Refillable pressurized containers.
6. Solvents.

“Category C”, as defined in the HSP Regulation, means any of the following types of materials:

1. Barometers.
2. Thermometers.
3. Thermostats.

For Category A, B and C products, for the purposes of this procedure, recovered resources that can be counted towards meeting management requirements include:

- materials used or destined to be used by a person for the making of new products or packaging; and
- products that are reused by a person; and
- with respect to paints and coatings, up to 15 per cent of the weight may be counted as recovered resources with respect to concrete and landscaping applications.

For Category A, B, and C products, for the purposes of this procedure, recovered resources that can be counted towards meeting the RER requirements under the HSP Regulation include:

- materials used or destined to be used by a person for the making of new products or packaging; and
- with respect to paints and coatings, up to 15 per cent of the weight may be counted towards meeting RER requirements with respect to concrete and landscaping applications.

For Category A, B and C products, the following cannot be counted towards meeting management or RER requirements under the HSP Regulation:

- materials that are land disposed;
- materials that are incinerated;
- materials that are used as fuel or a fuel supplement; and
- materials that are stored, stockpiled, used as a daily landfill cover or otherwise deposited on land.

### **Calculation and Verification of RER**

Where the HSP Regulation requires processors to calculate their RER for a type of HSP, they must do so in accordance with this procedure.

#### A) Calculation of RER

The RER for a calendar year is calculated for oil filters as follows:

$$(R / TW) \times 100\%$$

Where:

“R” is the weight of the recovered resources derived from all oil filters received by the processor at a facility in the same calendar year, net the weight of oil which is captured, recaptured, extracted, collected or diverted during processing.

“TW” is the total weight of all oil filters received by the processor at that facility in the same calendar year, net the weight of oil which is captured, recaptured, extracted, collected or diverted during processing.

The RER for a calendar year is calculated for all other types of HSP (excluding oil filters) as follows:

$$(R / TW) \times 100\%$$

Where:

“R” is the weight of the recovered resources derived from all of that type of HSP received by the processor at a facility in a calendar year.

“TW” is the total weight of all of that type of HSP received by the processor at that facility in the same calendar year.

If the processor’s facility processes several different products, the RER must be calculated separately for each product which is processed.

If any portion of a type of HSP is received by an HSP processor and transferred as intact or unprocessed HSP to another entity for processing, that portion of that type of HSP is not to be included in the calculation of the RER by the HSP processor transferring the HSP. Instead, that portion of that type of HSP is to be included in the calculation of the RER of the HSP processor receiving and processing that type of HSP. An HSP processor must include the resources recovered from a downstream processor in its RER.

#### B) RER requirements and timing considerations

For the 2021-2022 performance period, producers may choose to meet their resource recovery obligation using the services of an HSP processor, directly or through a PRO, as long as the HSP processor is registered with the Authority.

The HSP Regulation requires that, beginning in 2023, HSP processors for HSP listed below, as

defined in the regulation, must have an average RER calculated and verified in accordance with this procedure of at least:

- 90%, with respect to antifreeze;
- 90%, with respect to barometers, thermometers and thermostats;
- 95%, with respect to non-refillable pressurized containers;
- 95%, with respect to oil containers;
- 95%, with respect to oil filters;
- 75%. with respect to paints and coatings;
- 95%, with respect to refillable pressurized containers; and
- 10%, with respect to solvents.

A registered HSP processor must submit a verified RER for the 2021 calendar year for each of the above types of HSP that they process to the Registrar no later than July 31, 2022.

The list of HSP processors that meet the RER threshold for each type of HSP, based on this first report, will be published on the Registry and communicated to registered producers and PROs by October 1, 2022, as noted in the table below:

Annual report	Year reported on	Approved processor list published	Processor approval period
July 31, 2022	2021	October 1, 2022	2023-2024

For the 2023 and 2024 performance periods, producers, and PROs on behalf of producers, who are meeting HSP management obligations using recovered resources from HSP processing, may only do so with an HSP processor that meets the RER calculation for each type of HSP and verification requirements described in this procedure, and that is on the list published on October 1, 2022.

This list will be updated to reflect new market entrants.

If an HSP processor did not process HSP in 2021, the HSP processor must contact the Registrar, by email to [registry@rpra.ca](mailto:registry@rpra.ca), to confirm the appropriate RER data to be used in place of 2021 RER data.

The verified RERs will be averaged by the Registrar every two years and an updated list of HSP processors that meet the RER requirements, based on this average, will be published on the Registry and communicated to registered producers and PROs by October 1<sup>st</sup> of every second year, as noted in the table below:

Annual report	Years reported on	Approved processor list published	Processor approval period
July 31, 2023 July 31, 2024	2022 and 2023 (two-year average RER)	October 1, 2024	2025 and 2026

July 31, 2025 July 31, 2026	2024 and 2025 (two-year average RER)	October 1, 2026	2027 and 2028
<b>And so on</b>			

For each two-year period, producers, and PROs on behalf of producers, who are meeting HSP management obligations using recovered resources from HSP processing, may only do so with an HSP processor that meets the RER calculation for each type of HSP and verification requirements set out in this procedure, and is on the list for that period.

The list of HSP processors will be updated to reflect new market entrants.

If an HSP processor is a new entrant at any time after 2021, the HSP processor must contact the Registrar in writing at [registry@rpra.ca](mailto:registry@rpra.ca) to confirm the appropriate RER data to be used to establish the HSP processor's average RER.

### C) Verification of RER

The RER for each type of HSP must be verified by a licenced engineering practitioner who holds a licence, limited licence or temporary licence under the Professional Engineers Act. The verifier must prepare a verification report that must include:

- a. a description of the methodology used by the verifier;
- b. the information reviewed by the verifier; and
- c. the results of the verification.

The HSP processor must submit the verification report on or before July 31 of each reporting year as part of their annual report.

It is the intention of the Registrar to develop more detailed verification procedures in a public consultation process with registrants and other interested parties.

### Management of HSP

Audits of management requirements are required for producers of each type of HSP in Category A, Category B and Category C. Where the HSP Regulation requires a producer to audit the practices and procedures implemented to comply with the management requirements in the applicable years, the audit must be carried out by an independent auditor. The audit report prepared by the auditor must include an opinion on the accuracy of the reported data.

Where a producer has retained the services of a PRO, the PRO can arrange for the independent auditor to undertake the audit report on the producer's behalf. Where that PRO has more than one producer client, a single audit report may be submitted on behalf of all their producer clients, but a separate report must be submitted for each type of HSP.

In reaching an opinion, the auditor is expected to:

- d. assess and document the reasonableness of the producer's methodology, or the PRO's methodology where a producer has retained a PRO, to develop the data that is required to be prepared and submitted to the Authority; and
- e. obtain and review supporting evidence, as required.

The first audit report is due July 31, 2023, for the performance periods Oct 1, 2021 to December 31, 2022.\*

\*Note: RPRA will not require a performance audit report in 2023 and 2024. However, producers reporting on their own activities and PROs will be required to submit their first performance audit report in 2025.

Beginning July 31, 2026, and by July 31 of every third calendar year after that, an audit report must be submitted for any of the 3 immediately preceding calendar years.

It is the intention of the Registrar to develop more detailed verification procedures in a public consultation process with registrants and other interested parties.

<b>Date</b>	<b>Revisions</b>
<b>May 19, 2021</b>	N/A
<b>March 2023</b>	Added Appendix B: Hazardous and Special Products Supply Data Verification Procedure
<b>May 30 2024</b>	Added large and small producer cut-off thresholds to Appendix B and other minor administrative edits

It is the intention of the Registrar to review this procedure from time to time to determine whether there is a need to consider changes, including the frequency of the verification process.

## **Appendix A – Determining Ontario portion of the units of each type of HSP supplied into Canada**

The estimated number of units of each type of HSP supplied into Ontario can be determined by using the formula,

$$(P1/P2) \times \text{Canada National Sales}$$

“P1” is the population of Ontario, as reported by Statistics Canada in the most recent official census,

“P2” is the total population of provinces and territories in Canada in which the producer sells that type of HSP, as reported by Statistics Canada in the most recent official census.

“Canada national sales” is the total units of that type of HSP the producer sold in Canada in the calendar year.

## Appendix B – Hazardous and Special Products Supply Data Verification

Under the Hazardous and Special Products (HSP) Regulation, producers of categories A and B (“producers”) are required to report and verify their supply data. The supply information reported by category A producers is also used to establish their management requirement for the following year.

This verification procedure is applicable to all registered producers of categories A (i.e., oil filters and non-refillable pressurized containers) and B (i.e., oil containers, antifreeze, solvents, paints and coatings, pesticides, and refillable pressurized containers).

This Verification Procedure should be read in conjunction with Ontario Regulation 449/21: Hazardous and Special Products.

### Purpose

The purpose of this verification procedure is to provide sufficient guidance to producers and the qualified person who will be verifying their data to ensure consistent reporting.

### Applicable Audit Standard

All supply data verification reports are expected to be prepared in accordance with the Canadian Standard CSRS 4400, *Agreed-upon procedures (AUP) Engagements*.

### Definitions

For the purposes of this Verification Procedure:

“**Consumer**” means any end user of a product. It includes an individual who obtains the product for the individual’s own use and a business that obtains the product for the business’s own use.

“**Large antifreeze producer**” means an antifreeze producer with an average supply weight of greater than or equal to 300 tonnes in the previous calendar year.

“**Large non-refillable pressurized container producer**” means a non-refillable pressurized container producer with an average supply weight of greater than or equal to 100 tonnes in the previous calendar year.

“**Large oil container producer**” means an oil container producer with an average supply weight of greater than or equal to 55 tonnes in the previous calendar year.

“**Large oil-filter producer**” means an oil-filter producer with an average supply weight of greater than or equal to 100 tonnes in the previous calendar year.

“**Large paint and coatings producer**” means a paint and coatings producer with an average supply weight of greater than or equal to 1,000 tonnes in the previous calendar year.

“**Large pesticides producer**” means a pesticides producer with an average supply weight of greater than or equal to 9 tonnes in the previous calendar year.

“**Large refillable pressurized container producer**” means a refillable pressurized container producer with an average supply weight of greater than or equal to 100 tonnes in the previous calendar year.

**“Large solvents producer”** means a solvents producer with an average supply weight of greater than or equal to 70 tonnes in the previous calendar year.

**“Product”** means material that is a thing, part of a thing, or combination of things intended for use by a consumer, subject to any alternative meaning or meanings that may be provided for in the regulations.

**“Producers”** means HSP producers who supply categories A (i.e., oil filters and non-refillable pressurized containers) and B (i.e., oil containers, antifreeze, solvents, paints and coatings, pesticides, and refillable pressurized containers) into Ontario.

**“Small antifreeze producer”** means an antifreeze producer with an average supply weight of greater than 20 and less than 300 tonnes in the previous calendar year.

**“Small non-refillable pressurized container producer”** means a non-refillable pressurized container producer with an average supply weight of greater than 3 and less than 100 tonnes in the previous calendar year.

**“Small oil container producer”** means an oil container producer with an average supply weight of greater than 2 and less than 55 tonnes in the previous calendar year.

**“Small oil-filter producer”** means an oil-filter producer with an average supply weight of greater than 3.5 and less than 100 tonnes in the previous calendar year.

**“Small paint and coatings producer”** means a paint and coatings producer with an average supply weight of greater than 10 and less than 1,000 tonnes in the previous calendar year.

**“Small pesticides producer”** means a pesticides producer with an average supply weight of greater than 1 and less than 9 tonnes in the previous calendar year.

**“Small refillable pressurized container producer”** means a refillable pressurized container producer with an average supply weight of greater than 8 and less than 100 tonnes in the previous calendar year.

**“Small solvents producer”** means a solvents producer with an average supply weight of greater than 3 and less than 70 tonnes in the previous calendar year.

**“Supply”** means the provision of a product in any manner and includes sale, rental, lease, donation, or gift.

**“Verifier”** means an individual, either an employee of the business or a hired third-party, who has one of the following designations and is not the same person who prepared the supply report:

- CPA (Chartered Professional Accountant) in Canada
- CPA (Certified Public Accountant) in the US
- ACCA (Association of Chartered Certified Accountants) Qualification
- CIA (Certified Internal Auditor)
- CPB (Certified Professional Bookkeeper) in Canada
- RPA (Registered Professional Accountant) in Canada

## **For compliance purposes**

### **Verification report requirements:**

- (a) The requirement to include a description of the verification processes in the verification statement will be satisfied by a reference to this verification procedure if the Verifier

completes the verification steps below and provides factual findings based on carrying out those steps. It is recognized that in a particular situation it may not be possible for the Verifier to carry out one or more of these verification steps and, as a result, the Verifier may carry out other verification steps. If so, the verification statement is expected to identify the verification steps that could not be carried out, the reason why, and a description of the verification steps that were carried out instead of or in addition to these verification steps.

- (b) In the event that a Verifier is unable to provide factual findings after carrying out the verification steps outlined in the procedure, a producer has the option of (a) providing a report that reflects that outcome and a description of the exceptions, or (b) retaining the Verifier to carry out additional verification steps as may be recommended by the Verifier and preparing a report that includes a description of those additional verification steps.
- (c) Nothing in this verification procedure limits the ability of an RPRA inspector to review the records and data and require records or data.

## Reporting Requirements

Producers are expected to verify their supply data using this verification procedure. The verification report is expected to include the results of applying these specific verification steps and the qualifications of the Verifier. The Verifier is expected to be qualified as set out in the definitions section above.

Producers can choose to provide the actual weight of the HSP supplied or use the Weight Conversion Factors (the “WCF”) in this verification procedure to calculate the weight. The weight of the HSP in this verification procedure means either the actual weight or the calculated weight based on the WCF mentioned in [Table 1](#).

To determine the calculated weight of the HSP supplied, producers multiply the units of HSP supplied of an HSP category by the corresponding WCF. To determine the number of units provided into Ontario, producers can choose to use either the actual number of units or the calculated number of units of HSP supplied using the following formula:

$$(P1/P2) \times \text{Canada National Sales}$$

“P1” is the population of Ontario, as reported by Statistics Canada in the most recent official census.

“P2” is the total population of provinces and territories in Canada in which the producer sells HSP, as reported by Statistics Canada in the most recent official census.

“Canada National Sales” is the total units of HSP the producer sold in Canada in the calendar year.

It is recognized that in some cases, it may not be possible to determine the weight supplied using one methodology. As a result, producers may calculate the weight of HSP supplied using the actual weight and the WCFs. If so, producers are expected to provide the details of the method used to calculate the total supply weight at the time of reporting in their Registry portal.

Factory-filled antifreeze is newly obligated under the HSP Regulation. It was not previously reported to an Industry Funded Organization (Stewardship Ontario or “SO”) or Industry Stewardship Organization (Automotive Materials Stewardship or “AMS”) under the *Waste Diversion Transition Act, 2016*.

Obligated producers for factory-filled antifreeze who do not know the actual weight are expected to use the WCFs for factory filled antifreeze created by the Used Oil Management Association of Canada (UOMAs), see [Table 2](#) for more information.\*

RPRA is planning to consult with HSP producers at a later date to update the WCFs.

### **Application and Review of the Verification Procedure**

In 2023, **all** registered producers who reported supply data were expected to submit a Verification Report to RPRA.

Producers that enter the Ontario Market after 2023 are also expected to submit a Verification Report to RPRA verifying their first-year supply data. Producers will need to work with a Verifier to verify the supply data being submitted to RPRA.

Producers that also supply a combination of tires, batteries and ITT/AV can choose to submit the result in a single report. However, the obligated materials must be verified separately and in accordance with the applicable supply data verification procedure.

RPRA will use the submitted 2023 Verification Reports to assign producers to a large or small producer category based on weight. Each category will have different reporting requirements beginning in 2024.

From 2024 onwards, only large HSP producers are expected to submit a Verification Report prepared in accordance with this Hazardous and Special Products (HSP) Verification and Audit Procedure, although all HSP producers remain subject to inspections by RPRA regardless of their size.

Large and small producers are defined, for the purpose of verification, by the producer's average weight of supply in respect of a type of HSP and in respect of a calendar year. This is determined using the following formula:

$$(Y1 + Y2 + Y3)/3$$

in which,

“Y1” is the weight of the producer's HSP of that type that was supplied to consumers in Ontario in the previous calendar year,

“Y2” is the weight of the producer's HSP of that type that was supplied to consumers in Ontario two calendar years prior, and

“Y3” is the weight of the producer's HSP of that type that was supplied to consumers in Ontario three calendar years prior.

For example, for 2024 reporting year, for the purpose of verification, the average supply weight of previous calendar year (i.e. average supply weight in 2023) is calculated as:

$$(Y1+Y2+Y3)/3$$

in which,

Y1 = Supply weight of HSP material in 2022

Y2 = Supply weight of HSP material in 2021

Y3 = Supply weight of HSP material in 2020

Producers whose average supply meets the large producer threshold in the following chart must submit a verification report for that reporting year.

Type of HSP	Large producer's average weight of supply (tonnes)
Antifreeze	300 or more
Non-refillable pressurized containers	100 or more
Oil Containers	55 or more
Oil filters	100 or more
Paints and coatings	1,000 or more
Pesticides	9 or more
Refillable pressurized containers	100 or more
Solvents	70 or more

### Verification Steps

HSP producers can meet their supply data reporting requirement by providing a report prepared by a Verifier. The Verifier is expected to complete the following verification steps:

1. Document responses for the following questions:
  - What is the producer's marketing process, including how products are supplied in Ontario (e.g., ecommerce, retail sales, etc.)?
  - How are products supplied in Ontario tracked separately from products supplied in other provinces?
  - How is a SKU (Stock Keeping Unit) set up in the producer's ERP/database/system, and what product specifications are included (e.g., product weight, product description, brand name, etc.)?
  - What are the producer's obligations based on the definition of a producer (refer to the HSP Regulation)?
  - What are the brand names of products for which the producer has collection and management obligations for?
  - What is the producer's methodology for determining how the products were supplied in Ontario (refer to the definition of "supply" in the definition section)?
  - What is the producer's step-by-step process for preparing the product supply report, including what systems or applications are used to track product supply and what reports are used (ensure that all details required to understand how the product supply report is prepared, are documented)?
  - What is the producer's methodology for determining the weight of the products supplied in Ontario?
  - How does the producer determine which products are included in the product supply report and which ones, if any, are excluded, based on the definitions in the HSP Regulation?

HSP producers that supply antifreeze, paints and coatings, pesticides, or solvents in

Ontario must include the product's primary packaging, except for primary packaging that has a capacity of greater than 30 litres or 30 kgs and in the case of paints and coatings, pesticides, or solvents, the weight of the product is also exempt.

- Does the HSP producer supply antifreeze, paints and coatings, pesticides, or solvents?
  - What is the material used for primary packaging (primary packaging material does not include corrugated/boxboard boxes, plastic film, shrink wrap, or printed materials, as they are obligated as Blue Box materials)?
  - What is the capacity of the container for the HSP supplied in Ontario?
  - What is the producer's methodology for determining the weight of the primary packaging of the HSP supplied in Ontario?
2. Select a sample of obligated SKUs in accordance with [Table 3](#) and perform the following for each:
- If actual weight is used, agree it to the manufacturer's specifications. HSP producers that supply antifreeze, paints and coatings, pesticides, or solvents in Ontario, also agree the total actual weight including the primary packaging weight to the manufacturer's specifications.
  - If calculated weight is used, compare the calculation to the respective WCFs to determine if the products were reported in the correct categories and if the WCFs were applied correctly. For example:
    - Use a correct WCF for antifreeze containers and antifreeze
    - Use a correct WCF for antifreeze supplied in new cars and in bottles
3. Agree the number of the product units reported:
- If actual number of units is used, agree it to the producer's sales records to corroborate the total units reported.
  - If calculated number of units is used:
    - Agree the Ontario population to the most recent Statistics Canada official census
    - Agree the population of each province and territory in Canada in which the producer sells HSP to the most recent Statistics Canada official census, and
    - Recalculate the number of Ontario units supplied based on the following formula:
- $(P1/P2) \times \text{Canada National Sales}$
- "P1" is the population of Ontario, as reported by Statistics Canada in the most recent official census.
- "P2" is the total population of provinces and territories in Canada in which the producer sells HSP, as reported by Statistics Canada in the most recent official census.
- "Canada National Sales" is the total units of HSP the producer sold in Canada in the calendar year.
4. Select a sample of non-obligated SKUs in accordance with [Table 3](#). For each sample selected, verify that they do not meet the definition of "HSP".

5. Sample one month's data and:
  - Compare the raw sales report with the obligated product supply report. Select samples in accordance with [Table 3](#) and obtain explanations from management for the variances (if any) and assess if they are reasonable,
  - Select samples in accordance with [Table 3](#) and confirm if the weight of the primary packaging (if any) has been included or excluded in accordance with the HSP Regulation, and
  - Select samples in accordance with [Table 3](#) and confirm if the weight of the antifreeze and oil filters supplied with new cars (if any) has been included in accordance with the HSP Regulation.
6. Select a sample in accordance with [Table 3](#) of manual adjustments made to the product supply report and assess if they are reasonable. For example:
  - Products supplied in the Ontario market and subsequently shipped out of Ontario will result in an adjustment to the supply report.

**Table 1: HSP Weight Conversion Factors:**

Material	Weight (kg/unit)
Paint - 100 ml to 250 ml	0.33
Paint - 251 ml to 1 Litre	1.14
Paint - 1.01 Litres to 5 Litres	4.53
Paint - 5.01 to 30 Litres	21.29
Aerosols – Any size	0.42

Material	Conversion Factor (EA)
Oil Filters greater than 8”	1.04
Oil Filters less than or equal to 8”	0.26

Material	Conversion Factor (kg/L)
Antifreeze Concentrate	1.15
Antifreeze Containers	0.05
Antifreeze Pre-Mix	1.08

Material	Conversion Factor (kg/L)
Oil Containers	0.07

Material	Weight (kg/unit)
Refillable Pressurized Containers	8.75
Non-refillable Pressurized Containers	1.08

Material	Weight (kg/L)
Solvents	0.85
Solvents - 1 L	0.85
Solvents - 18.9 L	0.85
Solvents - 20 L	0.85
Solvents - 250 ml	0.85
Solvents - 3.78 L	0.85
Solvents - 4 L	0.85
Solvents - 473 ml	0.85
Solvents - 500 ml	0.85
Solvents - 946 ml	0.85

Material	Weight (kg/L)
Pesticides	1

**Table 2: Factory fill antifreeze Weight Conversion Factors from *Used Oil Management Association of Canada (UOMAs)*:**

Factory fill antifreeze	Category/Size	Weight (L)	Add info
<b>Automotive</b>			
Cars		8	
Light Trucks		10	
Medium Trucks		17	Weight: 8,501-19,500 lb
Heavy Duty Trucks		55	Weight: 19,5001 lb or more
Riding Movers & Utility Vehicles		4	
<b>Agriculture Equipment</b>			
Combine	FE23	69	All sizes
Forage Haversters	FE27	74	All sizes
Sprayers	FESP	32	All sizes
Tractor	FE01-1	5	PTO HP less than 40 HP
Tractor	FE01-2	16	PTO HP between 40-100 HP
Tractor	FE01-3	31	PTO HP greater than 100 HP
Tractor	FE22	52	4 Wheel drive
Tractor	Tracks	48	All sizes
Wind Rowers	FEW3	29	All sizes
<b>Construction Equipment</b>			
Dozer	Compact	8	Less than 4500 kg
Dozer	Full size	30	Greater than 4500 kg
Dumper	Compact	92	Less than 4500 kg
Dumper	Full size	369	Greater than 4500 kg
Excavator	Compact	6	Less than 6000 kg
Excavator	Full size	36	Greater than 6000 kg
Grader	Compact	14	Less than 4500 kg
Grader	Full size	56	Greater than 4500 kg
Horizontal Direction Drills	All	63	
Loader	Compact	9	Less than 4500 kg
Loder	Full size	36	Greater than 4500 kg
Pipe Layers	All	65	Including rotating
Rollers	Full size	21	Greater than 6000 kg
Rollers	Compact	19	Less than 6000 kg
Scrapers	All	528	
Trenchers	Full size	16	Greater than 3000 kg
Trenchers	Compact	0	Less than 3000 kg
Trenchers	Portable	10	All walk behind & stand+ride behind
<b>Forestry Equipment</b>			
Attchments -Planting, Site Prepration	All	15	
Feller, Feller Bunchers	All	35	
Harversters	All	267	
Log Loaders, Processors, Slashers	All	26	
Skidders	All	29	

### Table 3: Sampling Methodology

Variable sampling is a statistical sampling method that estimates the amount of misstatement in an account balance or class of transactions and compares it to an allowable level of tolerable misstatement. The samples should be randomly selected (unbiased) from the entire population. The following table sets out the sample sizes required:

Population	Sample size required
500+	60
250	50
100	40
50	30
10	10

Note: these sample sizes are based on a 95% confidence level and a 5% tolerable deviation rate.