

Purpose

This document provides guidance to producers of Blue Box materials who are required to submit data about the Blue Box materials they supply into Ontario to the Resource Productivity and Recovery Authority (RPRA) under the [Blue Box Regulation O. Reg. 391/21](#) (“the regulation”). This guide specifically outlines the ineligible source deductions available following [amendments](#) to the regulation that came into effect on July 1, 2023, and replaces the 2023 reporting guide for additional deductions.

Overview of allowable deductions

Blue Box producers may deduct material from their reported weight supplied into Ontario under two general categories of deductions.

General deduction categories:

1. Blue Box material collected from a business or institution where Blue Box collection services are not provided under the regulation. (Previously, the deduction was only allowed for material where the product related to the Blue Box material was supplied and used at that location. For example, a fast-food restaurant.) This is the “ineligible source” deduction discussed in this guidance.
2. Blue Box material that is collected from an eligible source at the time a related product is installed or delivered. For example, packaging that is removed from a house by a technician installing a new appliance. (This deduction category remains the same.) This is the “installation” deduction.

Ineligible Source Deductions

Blue Box Producers may deduct materials that are collected from a business or institution where producers are not required to provide Blue Box collection services. Examples include:

- Offices
- Stores and shopping malls
- Restaurants
- Hotels
- Hospitals
- Community centres
- Places of worship
- Recreation facilities
- Sports and entertainment venues
- Universities and colleges

- Manufacturing facilities
- Golf courses
- Cemeteries
- Amusement parks

Producers **CANNOT** deduct the following materials collected through the collection systems established under the regulation:

- Material that is generated at a facility (including multi-residential buildings, retirement homes, long-term care homes and schools).
- Material that is collected from a residence through a curbside or depot collection service.
- Material that is collected from a public space (including an outdoor area in a park, playground or sidewalk, or a public transit station).
- Material collected under an alternative or supplemental collection system.
- Beverage containers cannot be deducted.

Materials that are deducted cannot count toward a producer’s management requirement.

How to report ineligible source deductions

There are two ways to calculate ineligible source deductions, depending on each producer’s deduction history. You must choose either OPTION A or OPTION B.

OPTION A: Ineligible Source – SO 2021 Deduction

Producers who received a deduction in 2021 under Stewardship Ontario for waste managed outside of the residential Blue Box system

You must complete the [Ineligible Source Deductions Form](#) to determine your deduction tonnages. Once you complete the form, you can enter the material category deduction totals into your supply data report in the registry and upload the form as supporting documentation.

Option A applies to you if you were a Blue Box steward and claimed a deduction in your 2021 supply reporting (2020 data) under Stewardship Ontario’s [Deduction and Exclusion](#) Policy as part of your steward obligation under the legacy Blue Box Program Plan. You must gather your 2024 supply data to be reported to RPRA and complete the Ineligible Source Deductions Form as follows:

- In Table 1 titled “2024 Supply Data to be reported to RPRA” enter in the weight in kilograms in each material category that you will be reporting in your 2025 supply data report (i.e., your 2024 supply data)
1. In Table 2 titled “Ineligible Source – SO 2021 Deduction” your supply data will be auto-populated.
2. In the column “**2021 Stewardship Ontario approved deduction**” enter the percentage of the approved deduction for each applicable material category. This is the proportion of your 2021 supply reported weight that was approved by Stewardship Ontario to be deducted due to the material being disposed of outside the residential waste system.

- Do not count material deducted under a different category, such as packaging that was collected when the related product was installed or delivered.
3. In the column **Proportion by weight of 2021 deducted material that meets the definition of “beverage container” (%)**, enter the percentage of materials that is represented by beverage containers. See [definition of ‘beverage container’](#) for guidance.
 4. In the column **Proportion by weight of 2021 deducted material that was disposed of at eligible facilities and public spaces (%)**, enter the percentage represented by eligible facilities and public spaces. Material collected from eligible sources is not available for deductions under the regulation. This includes:
 - i. facilities (e.g., apartments, condominiums, designated retirement and long-term care homes, schools)
 - ii. public spaces (e.g., sidewalk and park recycling bins; public transit stations or stops).
 5. The kilograms under the column **2025 adjusted supply deduction (kg)** represent the data you can input in the deductions sections of your Blue Box supply data report in the registry.

In addition to submitting the required [Ineligible Source Deductions Form](#), you must also provide a clear explanation of the methodology used to determine the percentage of materials deducted in 2021 which meet the definition of beverage container, and the percentage of materials deducted in 2021 which were disposed of at eligible facilities and public spaces.

OPTION B: Ineligible Source – Study/Methodology Deduction

Producers who did not report Stewardship Ontario deductions in 2021 or were not obligated as Blue Box stewards in Ontario in 2021

If you would like to report ineligible source deductions but Option A does not apply, you are applying for Option B – Ineligible Source – Study/Methodology Deduction. You must gather your 2024 supply data and deduction totals to be reported to RPRA and input them into your 2025 Blue Box supply data report directly in the registry. You do **not** need to complete the Option B form provided in 2024.

You must still explain the methodology used to determine the weight of materials to be deducted from your report and provide a clear explanation of how it was determined that the materials meet the requirements to be deducted. This explanation is to be uploaded as supporting documentation.

If the deduction methodology involves a third-party study, waste audit data, or market research, you must also upload a copy of the study, data, or research. The study, data or research must meet the following criteria:

- It must be current, undertaken or refreshed within the 5 years preceding the submission year.

- It must include information such as timeframe of the study/research/data, demographics, location, survey questions, and the results must be clearly stated.
- The questions asked in the research and study must demonstrate the percentage of Blue Box materials to be deducted versus the percentage supplied to consumers in Ontario.
- If you submitted a third-party study, waste audit data or market research for your 2024 supply data deduction that was accepted and it still meets the criteria above, you can submit it for the 2025 reporting period.

You should also provide any other information to support your deduction or that will support the Compliance Team in reviewing and confirming the deduction is accurate.

Resources

- Download the [Ineligible Source Deduction Form](#)
- Review producer requirements on our [Blue Box producer webpage](#)
- Contact our Compliance Team at 833-600-0530 or registry@rpra.ca