

Beverage Container Program Return Instructions

Ministry of Finance
Revenue Division
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Regina, SK S4P 2Z6
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SaskTaxInfo@gov.sk.ca

The return is designed to help you calculate and remit Beverage Container Program (BCP) refundable deposits and environmental handling charges (EHC) and provide you with a record of your calculations.

For a copy of the return form, please see: [Beverage Container Program Return Form](#).

It has two main parts:

Remittance Form: The top tear-off Remittance Form is where you calculate and record the figures to send in with your payment. The return is for refundable deposits and EHC collected or payable during the reporting period.

You can also file your return and make your payment through your bank by using the online electronic filing service. More information is provided at the end of this document.

Change Notification: To notify us of a name change, address change or business closure, please fill out the tear-off notice attached to the bottom of the form.

REMITTANCE FORM

Filing Period: BCP registrants are required to file a return on either a monthly, quarterly, or annual basis, depending on the annual amount collected or payable. The filing frequency is established as follows:

Filing Frequency	Thresholds
Annual	0 to \$4,800 per year
Quarterly	\$4,800 to \$12,000 per year
Monthly	over \$12,000 per year

Due Date: The due date for BCP returns **filed and paid** electronically is the last day of the month following the end of the reporting period.

Electronic filing of your return means submitting your return through SETS located at sets.saskatchewan.ca, or online business services offered by your financial institution (e.g. Telpay or CanAct).

Electronic payment can be made online using SETS, Electronic Funds Transfer (EFT), through your personal or business online banking services, or through wire transfer.

The due date for non-electronic filing (e.g. paper filing) of returns and payments, is the 20th day of the month following the end of the reporting period.

If the return due date falls on a weekend or statutory holiday, then payment and remittance is due on the next business day.

Note: Returns and payments must be received in our office by the due date. Penalty and interest charges are applied to late and outstanding returns and payments to ensure that program fees are reported, collected, remitted, or paid on time. A return must be completed for each reporting period.

Reported figures: The number of containers distributed for each type and size below are reported, and the refundable deposit and EHC fees are calculated and reported on the remittance form:

- A Metal Cans
 - 1) Under 1 Litre
 - 2) 1 Litre or More
- B Plastic Bottles (Including Milk Containers/Jugs)
 - 3) Under 1 Litre
 - 4) 1 Litre or More
- C Non-Refillable Glass Bottles
 - 5) 300 ml or less
 - 6) Over 300 ml, but under 1 Litre
 - 7) 1 Litre or More
- D Shelf Stable Aseptic (Including Tetrapaks)
 - 8) Under 1 Litre
 - 9) 1 Litre or More
- E Polycoat (Gabletops, Including Milk Containers)
 - 10) Under 1 Litre
 - 11) 1 Litre or More
- F Summary of Net Fees Payable
 - 12) Total Deposit Collected
 - Net Amount Payable
 - 13) Remittance Enclosed

Nil Return: You are required to complete and send in your return even if no balance is payable. In this case, when completing your remittance form, if no program fees are payable for this period, enter zero in **Box 12**.

Penalty and Interest: Penalty and interest charges are applied to late and outstanding returns and payments to ensure that program fees are reported, collected, remitted, or paid, on time.

- **Penalty:** Penalty provisions help foster a fair and competitive environment for all Saskatchewan businesses.

- **Interest:** Interest at the prime interest rate plus 3 per cent is charged from the date the program fees were to have been remitted. Interest rates are set every six months. Interest generally applies to all assessments, late payments or underpayments of program fees collected or payable. Interest is calculated on the principal amount that was unpaid or paid late. Interest is not applied to penalty charges.

Please refer to Information Bulletin [GENERAL-1, Penalty and Interest Charges](#) and [BC-5, Beverage Container Program](#) for further details.

Certification: Once you have completed the worksheet and recorded the figures on your remittance form please complete and sign the certification section.

COMPLETING THE RETURN

Manufacturers or first importers of ready-to-serve beverages are required to account for the EHC and refundable deposit at the time of first sale within Saskatchewan. This includes sales to end consumers, wholesalers and retailers, but not sales which are shipped or delivered out of the province to non-residents by the vendor.

EHC and refundable deposits must be accounted for by manufacturers or first importers on ready-to-serve beverages which are removed from stock for own consumption or distributed for promotional purposes.

Metal Cans, Plastic Bottles (Including Milk Containers/Jugs), Non-Refillable Glass Bottles, Shelf Stable Aseptic (Including Tetrapaks) and Polycoat (Gabletops, Including Milk Containers): Sections A through E of the remittance form are used to calculate program fees due based on container type and size. The refundable deposit and EHC have been combined into a single figure on the remittance form.

The total number of containers which are subject to program fees are entered in the leftmost box of each container category. This number is then multiplied by the combined refundable deposit and EHC figure to determine total program fees due in the rightmost box.

You must retain documentation to support your calculation of credit adjustments taken. Examples of internal credit adjustments include program fees you paid on containers which were shipped out of province or refunded to customers on cancelled sales and return items.

Total Deposit Collected: This amount equals the sum of refundable deposits and EHC based on your calculation from sections A through E of the return form.

Account Balance: The balance owing is automatically recorded from our system and reflects unpaid amounts including penalty and interest. The account balance as shown on your return will not reflect payments that have been posted to your account after the date this return was printed. Please contact our office if you require assistance in determining how this figure was calculated.

Net Amount Payable: The net amount payable is the total of Total Deposit Collected in **Box 12** plus the Account Balance. The amount reported on the remittance form cannot be less than zero. If you have a negative or credit balance, please check your calculations. If they are correct, you can carry forward the remaining credit balance to your next return or you may apply for a refund of this amount by submitting supporting documentation to our office.

Remittance Enclosed: Record the amount of payment submitted with your return in **Box 13**. If no program fees are payable for this period, a **“Nil”** return must be filed by entering zero. If you are filing late and anticipate having a penalty, you may increase your remittance accordingly. Payments in excess of current program fees due will be posted to your account and could help offset carrying charges on balances owing.

CHANGE NOTIFICATION

If you have permanently discontinued operations, no longer sell ready-to-serve beverages in Saskatchewan or sold your business, you **must** check the **“Business Closed”** box on the front of the remittance form and provide the information requested.

If this section is not completed, you will continue to receive returns from us.

If your business has changed its name or address, please provide details of the new information in the appropriate section of the bottom tear-off Change Notification Form.

USE OF THIS GUIDE

This guide was prepared as a means to assist you in the preparation of your return. It is not a substitute for legislation. If you require additional information or assistance, please contact us.

<u>Write:</u>	Ministry of Finance Revenue Division PO Box 200 REGINA SK S4P 2Z6	<u>Telephone:</u>	Toll Free 1-800-667-6102 Regina 306-787-6645
		<u>Email:</u>	sasktaxinfo@gov.sk.ca

Internet: Tax bulletins, forms and information are available at saskatchewan.ca/business-taxes.

Government website: Saskatchewan.ca