



Farm Products Containers Act – Container Tolls Fact Sheet

What is a Container Toll?

Companies that sell, resell or purchase containers and packaging that is used to market Ontario grown fruit and vegetables are required to collect and remit licence fees (container tolls) as per the *Farm Products Containers Act* (FPCA). The FPCA legislation can be accessed online at www.ontario.ca/laws/statute/90f07.

What are the tolls used for?

The OFVGA uses the container tolls to work on behalf of Ontario's 3,500 fruit and vegetable farmers. To ensure fruit and vegetable farmers are competitive, OFVGA works on issues such as labour, environment, safety nets, crop protection, and energy and infrastructure.

How is the container toll calculated?

The container toll is 1.5% of the net invoice amount on eligible containers and packaging of Ontario grown fruits and vegetables. HST must be included on the total fee that is remitted.

What types packaging triggers a container toll?

The FPCA applies to most packaging purchased and used to market Ontario grown fruits and vegetables. Exempt containers include field boxes or crates, bulk bins, reusable plastic containers.

Appendix 1 includes more examples of when tolls are assessed.

If purchasers are not charged the container toll from their suppliers for any applicable packaging they must self-assess and remit the container toll to the OFVGA directly with the completed remittance form. This includes any packaging purchased from Ontario, another province or international sources (USA, China, Spain etc).

Is there a form for submitting tolls?

Appendix 2 is the submission form. A fillable Excel spreadsheet form can be downloaded from www.ofvga.org/container-tolls.

Does the OFVGA conduct audits?

To ensure all stakeholders in the industry are following their responsibilities under the FPCA, the OFVGA coordinates annual third-party audits to identify any irregularities. The third party audit will review packaging purchases for a minimum of the past 2 years from scheduled audit date.

How does OFVGA use my information?

The OFVGA uses data collected through the container toll process for the purposes of assessing container tolls, audits for container tolls and monitoring the types and trends of containers used by the industry. Personal or business information will not be shared or sold.

Who do I contact about container tolls?

Anyone seeking more information about the FPCA should contact Dan Tukendorf, OFVGA program manager, at dtukendorf@ofvga.org or 519-763-6160 x121.

Appendix 1: Packaging Examples*

Examples of packaging where tolls are assessed:

Bags

- Paper, poly, mesh, etc.
- Drawstring, wicketed, handled, on rolls, bushel and ½ bushel liners
- Mesh tubing (eg. Garlic)
- Produce sleeves (eg. Tomatoes on the vine)

Baskets and handles

- Paper blanks (flat and not glued), nested (glued but not handled), glued up or handled
- Wooden baskets, nested or handled
- Plastic baskets, nested or handled
- Wooden and plastic handles if sold separately (eg. punnet handles)
- Includes punnets (slim-style or tubs)

Berry boxes and lids (clamshell)

- Corrugated paper, fibre, wood, plastic or styrofoam
- Plastic clamshell style (separate or hinged lid)
- Plastic lids, netted lids, vex caps etc.

Cartons

- Waxed or unwaxed corrugated or poly corrugated
- Self locking (may require gluing or stapling)
- Assembled or unassembled.
- Includes masters that hold baskets, berry boxes, clamshells, trays or bags of product.
- Partitions and trays included

Pails

- Poly with or without lids (eg. Sweet or Sour cherries)
- Wooden hampers and crates
- Bushel, ½ bushel pecks, ¼ pecks, wire bound crates, berry masters

Examples of packaging and materials where tolls are not assessed:

- S-1 and S-5 shoppers bags
- Corrugated (paper), plastic, and wooden bulk bins
- Pallet wrap
- Field boxes and crates
- 5/8th bushel field hampers
- Rubber bands, twist ties
- Pallet boxes
- Labels
- Plastic shrink wrap
- Any containers that are only used on farm and not sent to market.

Products excluded from tolls (regardless of packaging type):

- Processed fruits or vegetables
- Mushrooms

**This list is a guide only and should not be considered complete.*



Appendix 2: Remittance Form



FORM 1 - STATEMENT OF FRUIT AND VEGETABLE CONTAINER PURCHASES/SALES
(revised June 2019)

Company Name: _____ Report for Month of: _____
 Company Address: _____ Dated: _____
 Contact Name: _____

NOTE: Monthly submission is to be made even if no license fees are collected

Package Description	Quantity Purchased/ Sold	Invoice Number	Net Sales	1.5% License Fee
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
Total Net Sales / Licence Fee			\$ -	\$ -
MUST Include 13% HST on the 1.5%			HST on License Fee	\$ -
TOTAL REMITTANCE			\$	\$ -

Please complete and return to:

Ontario Fruit and Vegetable Growers' Association 355 Elmira Road North, Unit 105 Guelph, Ontario N1K 1S5	Phone: 519-763-6160 Fax: 519-763-6604 Email: accounting@ofvga.org
--	---

OFVGA GST # 10779 7821 RT