



Canadian Electrical Stewardship Association
15 Allstate Parkway, Suite 601 Markham, ON L3R 5B4

CESA SMALL REMITTER'S POLICY V5
Revised February 23, 2016

1. General

CESA's body of policies is intended to create the infrastructure required to support an effective and secure environment in which to carry out its mandate and activities. The purpose of the Small Remitters Policy (the "Policy") is to provide a framework for CESA or its Program Manager to determine if any given member might be eligible to reduce the frequency of their reporting and remitting based on sales volume.

2. Background

CESA strives to operate an efficient program that takes into account the needs of its members. The vast majority of CESA's membership reports and remits less than \$20,000 per year to CESA, accounting for less than 5% of CESA's annual revenues. Many of these members are small business and sole proprietorships or partnerships with limited administrative resources.

The policy was introduced in 2012, when CESA's Board of Directors determined that a quarterly reporting schedule would reduce the administrative burden to these members without a significant impact to cash flow. The amendments introduced in 2016 allow for greater flexibility for small remitter's, introducing a higher cut-off criteria and an annual reporting option.

3. Remittance Criteria

In order to be eligible to remit on a quarterly or annual basis, CESA members must meet ALL of the following criteria:

1. Annual remittances of less than the prescribed amount in the prior 12 month reporting period;
2. All reports and remittances in prior 12 month period completed and submitted on time (by the 30th of the month following the reporting period); and
3. Member has never filed for bankruptcy or creditor protection.

If the above criteria are met, CESA members may apply for remitter status based on the following schedule:

Annual remittances of less than \$20,000	Quarterly
Annual remittances of less than \$1,000	Annual

4. Remittance Schedule

Members that qualify for quarterly reporting and remittance will adhere to the following schedule:

Quarter	Months	Report and Remittance Due Date
1 st quarter	January, February, March	April 30
2 nd quarter	April, May, June	July 31
3 rd quarter	July, August, September	October 31
4 th quarter	October, November, December	January 31

Members that qualify for annual reporting and remittance will adhere to the following schedule:

Year	Time Period Covered	Report and Remittance Due Date
Full calendar year	January - December	January 31, the following year

5. Revoking Quarterly and/or Annual Remittance Privilege

Each member must maintain good standing (on-time reports and remittance) to continue to be eligible for the quarterly or annual reporting and remittance privilege. Any failure to remit on time will result in the privilege being cancelled, and the member reverting to monthly reporting and remittance requirements.

6. Application of Interest Charges and Penalties

In the event that a member fails to remit on time, its quarterly and/or annual remittance privileges may be revoked. In such instances, interest charges and penalties detailed in CESA's Delinquency Policy will be applied as if the member were a monthly reporter from the point at which the member's account becomes delinquent.

7. Application for quarterly or annual reporting and remittance

Any member that meets the eligibility criteria in section 3 of this policy, may apply to CESA to become a quarterly or annual remitter. Please contact CESA via email at: memberservices@cesarecycling.ca.

8. Revocability of Policy

CESA reserves the right to revoke this privilege to all members at CESA's discretion with 90 days' notice provided.