

PRODUCER INFORMATION KIT

BEVERAGE CONTAINERS

EXTENDED PRODUCER RESPONSIBILITY
IN NEW BRUNSWICK

In effect since April 1, 2024
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INTRODUCTION

On April 1, 2024, the New Brunswick Beverage Containers Program became an Extended Producer Responsibility (EPR) program, governed by the province's [Designated Materials Regulation](#) (*Clean Environment Act*), and falling under the oversight of Recycle NB.

The previous version of the Regulation, dating back to 2008, established product stewardship recycling programs for various products ("designated materials") in the Province. Beverage containers have been one of these "designated materials" since April 1, 2024.

The Regulation was updated to **version 2024-37** in July 2024, bringing some minor updates to the EPR Beverage Containers Program, scheduled to take effect on January 1, 2026.

The Regulation states that "***no person shall sell, offer for sale or distribute a designated material referred to in [the Regulation] to another person in the Province unless the person holds or acts under the authority of a producer registration.***"

[NB Designated Materials Regulation 2024-37, section 14\(2\)](#)

The Regulation requires producers to submit a stewardship plan to Recycle NB outlining how their designated materials are recovered and recycled. Producers can assign a producer responsibility organization (PRO) to handle this responsibility and operate a recycling program on their behalf.

Encorp Atlantic/Encorp Atlantique ("Encorp") is a federally incorporated, not-for-profit PRO, which has managed New Brunswick's EPR Beverage Containers Program since April 1, 2024. Producers can appoint Encorp to manage the recovery of their post-consumer deposit-bearing beverage containers and fulfill some of their EPR regulatory requirements related to beverage containers as designated materials in New Brunswick.



REGULATION – DEFINITIONS & REQUIREMENTS

PRODUCER

The Regulation provides the following definition for “producer.”

4(2) “A producer of a designated material shall be one of the following persons:

- a) the brand holder of the designated material if the brand holder has a permanent establishment in Canada;**
- b) in the absence of a person referred to in paragraph (a), the importer of the designated material into New Brunswick if the importer has a permanent establishment in New Brunswick; or**
- c) in the absence of a person referred to in paragraph (a) or (b), the retailer of the designated material that supplies the designated material to the consumer.”**

NB Designated Materials Regulation 2024-37, section 4(2).

Beverage product producers who meet this definition can register and sign an agreement with Encorp to appoint Encorp as their PRO for the management of their deposit-bearing beverage containers in New Brunswick. Refer to the *Steps to Compliance* section of this information kit for more details.

Please also take note of the following points, which add further details to the definition of “producer.”

4(3) “For the purposes of paragraph (2)(c), when a retailer sells designated materials by means of a physical or electronic marketplace that is owned, controlled or operated by a marketplace facilitator, the marketplace facilitator shall be deemed to be the retailer.”

4(4) “When a producer referred to in subsection (2) is an enterprise operated in whole or in part under a franchise agreement, the producer shall be deemed to be the franchisor referred to in the agreement, if the franchisee has a permanent establishment in the Province.”

4(5) “If the producer referred to in subsection (2), (3) or (4) is exempt from an obligation in relation to a designated material under Part 5, the responsibility of the producer in relation to that obligation shall be divided among all other producers of that designated material.”

NB Designated Materials Regulation 2024-37, sections 4(3), 4(4) and 4(5)

BRAND HOLDER

The Regulation defines a brand holder as a “person who owns or licences a brand or who otherwise has rights to market a product under that brand.” *NB Designated Materials Regulation 2024-37, section 2*

RETAILER

The Regulation defines “retailer” as “a person who sells or offers for sale, to a consumer in the Province, a designated material.” [NB Designated Materials Regulation 2024-37, section 2](#)

Retailers are responsible for charging consumers a deposit on all beverage containers for products that fit the Regulation’s definition of “beverage” (see definition, below).

CONSUMER

The Regulation defines “consumer” as “a person who uses a designated material for the person’s own purpose and not for the purpose of resale.” [NB Designated Materials Regulation 2024-37, section 2](#)

Consumers get a full refund on deposits paid for beverage containers when they return them to a designated used beverage container (UBC) return facility.

RETURN FACILITY

The Regulation defines “return facility” as “a collection facility designated in an approved or imposed stewardship plan that accepts designated material waste from persons who wish to return it.” [NB Designated Materials Regulation 2024-37, section 2](#)

In New Brunswick, UBC return facilities are known as “redemption centres.” Encorp gives redemption centre operators the deposit refund and a service fee for each container they collect from consumers, as payment for their services.

BEVERAGE CONTAINER

The Regulation defines “beverage container” as “a sealed container, including all its component parts, that contains a beverage in a quantity that does not exceed five litres, and includes a box or similar container used to contain, handle, protect, deliver or present refillable glass beer bottles.” [NB Designated Materials Regulation 2024-37, section 63](#)

BEVERAGE

The Regulation defines “beverage” as “a ready-to-serve liquid that is intended for human consumption but does not include milk, plant-based milk product alternatives that are fortified and a source of protein, unprocessed apple cider, concentrated drinks, infant formula, meal replacements or formulated liquid diets.” [NB Designated Materials Regulation 2024-37, section 63](#)

Beverage containers for products falling within this “beverage” definition have a deposit and carry a container recycling fee (CRF).

EXEMPT PRODUCTS

According to the Regulation's definition of "beverage," the following ready-to-drink beverage products are exempt.

- **Milk.** (The beverage is labelled as "milk." This includes cow and goat milk labelled as "fat-free/skim milk" (0% M.F.), "partly skimmed milk" (1% or 2% M.F.), or "whole/homogenized milk" (3.25% M.F.) It also includes flavoured milk, like strawberry or chocolate milk.)
- **Plant-based milk product alternatives that are fortified and a source of protein.** (The beverage is labelled as "fortified." The label also does NOT have any type of warning indicating it is "not a source of protein.")
- **Unprocessed apple cider.** (The beverage's label has no mention of the beverage being pasteurized, heated, or otherwise processed.)
- **Concentrated drinks.** (These beverages are not considered "ready-to-drink" because they need to be mixed or diluted before drinking. Examples include cocktail mixes, frozen juices, syrups, condensed milk, coffee cream, cereal cream, flavour enhancers, etc.)
- **Infant formula.** (The beverage is labelled as "infant formula.")
- **Meal replacements.** (The beverage is labelled as "meal replacement.")
- **Formulated liquid diets.** (The beverage is labelled as "formulated liquid diet.")

No deposits and CRFs are applied to exempt products.

DEPOSIT

In New Brunswick, consumers are charged a deposit on beverage containers when they buy sealed, ready-to-drink beverages. Since April 1, 2024, the Regulation requires that these deposits be fully refunded to consumers when they return empty containers for recycling at designated return facilities.

The deposit values are determined and set by Encorp in its stewardship plan submitted to Recycle NB, as the PRO managing the EPR Beverage Containers Program. Refer to the *Deposit* section of this information kit for detailed information on the beverage container deposit and refund system.

CONTAINER RECYCLING FEE (CRF)

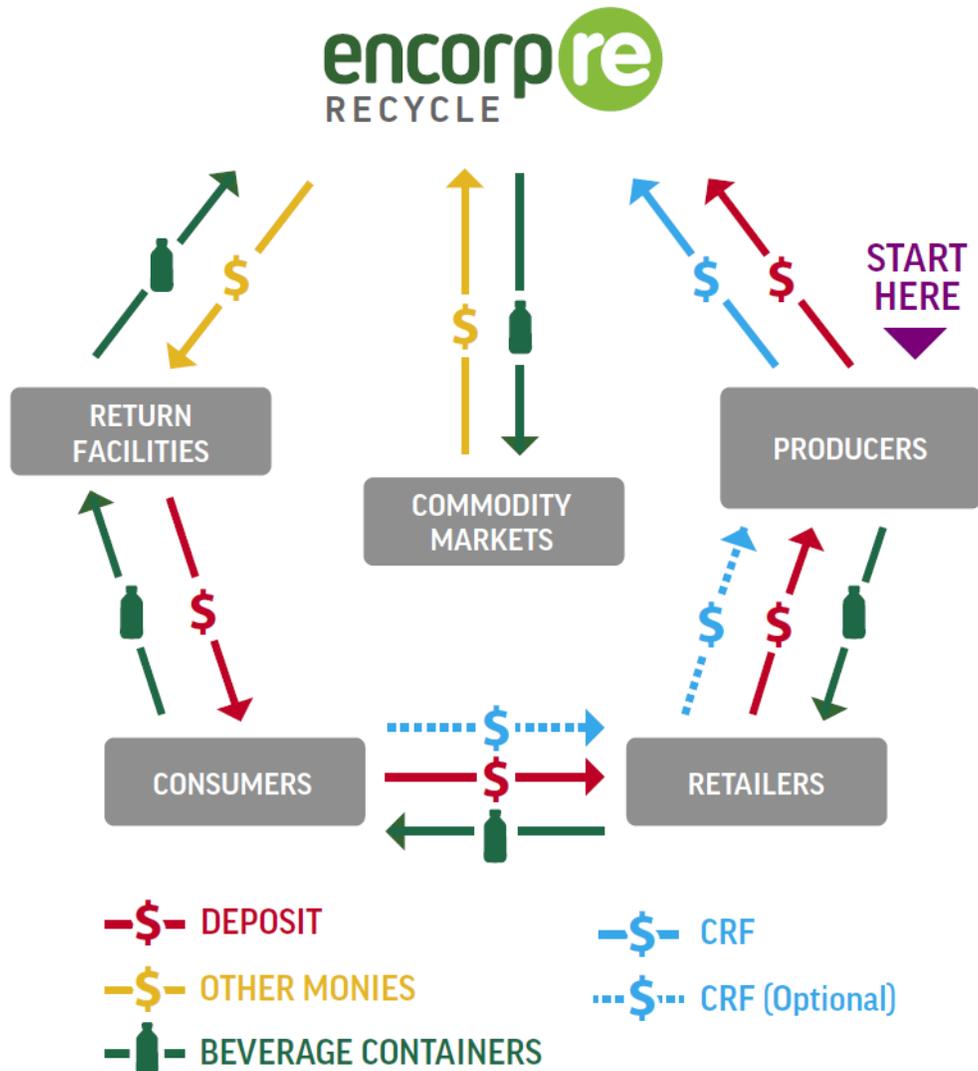
The CRF is a fee that covers the estimated net cost of recycling a specific beverage container type after any unredeemed deposits and commodity revenues for that container type have been applied. CRFs reflect current economic conditions, including fluctuations in commodity prices and beverage volumes. Since April 1, 2024, a CRF has been applied to containers for beverage products that fit the Regulation's definition of "beverage."

The CRFs are determined and set by Encorp as the PRO responsible for the EPR Beverage Containers Program. Detailed information about CRFs is available in the *Container Recycling Fee (CRF)* section of this information kit.

HOW THE MONEY FLOWS

The chart below visually represents how funds and **non-alcohol beverage containers** typically flow within the EPR Beverage Containers Program. The typical flow of funds may vary for certain products (where a retailer has agreed to assume the reporting and remittance obligations for one or more other producers), and in such circumstances, the retailer will agree to report sales and remit the CRF and deposits directly to Encorp by executing one or more remittance agreements.

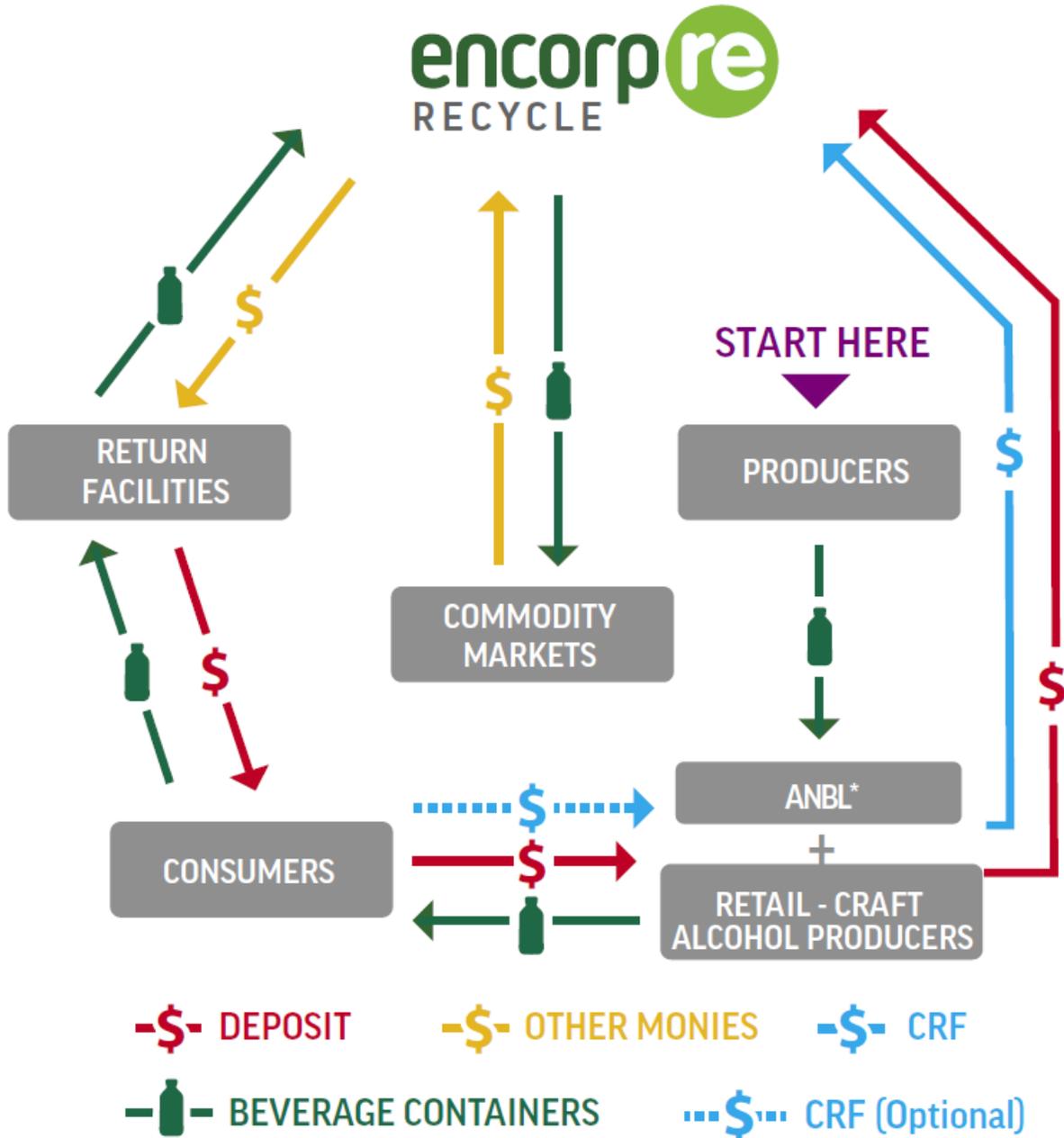
The arrows in the chart indicate the direction of payments for deposits and CRFs, as well as the movement of non-alcohol beverage containers.



Note that while the cost of the CRF can be passed on to consumers, the CRF cannot be presented by retailers as a separate line item that is part of the point-of-sale calculation on consumer receipts. Refer to the *Container Recycling Fee (CRF)* section of this information kit for more information.

The chart below visually represents how funds and **alcohol beverage containers** typically flow within the EPR Beverage Containers Program. There may be some differences based on specific producer circumstances.

The arrows in the chart indicate the direction of payments for deposits and CRFs, as well as the movement of alcohol beverage containers.



*Alcohol NB Liquor (ANBL) is the sole importer of alcohol beverages into New Brunswick (unless alternative arrangements have been made between certain producers and ANBL).

Note that while the cost of the CRF can be passed on to consumers, the CRF cannot be presented by retailers as a separate line item that is part of the point-of-sale calculation on consumer receipts. Refer to the *Container Recycling Fee (CRF)* section of this information kit for more information.

DEPOSIT

The Regulation requires the deposit/refund structure for beverage containers to be as follows.

“A retailer shall collect from a consumer, at the time of the sale of a beverage container, a deposit in the amount specified in the beverage containers stewardship plan [...], which shall include any applicable federal and provincial sales tax.” NB Designated Materials Regulation 2024-37, section 66(1)

“The amount of the refund for an empty beverage container shall be equal to the amount of the deposit collected from a consumer for the beverage container.” NB Designated Materials Regulation 2024-37, section 66(2)

The deposit values on beverage containers are as follows.

CONTAINER TYPE*	DEPOSIT (IN EFFECT SINCE APRIL 1, 2024)
All container types except non-refillable glass alcohol containers over 500 ml	10 cents
Non-refillable glass alcohol containers over 500 ml	20 cents
Refillable glass (beer bottles)	10 cents

*Applies to all beverage containers 5 L and under for products that fit the Regulation’s definition of “beverage.”

TAKE NOTE!

- Since deposits are charged to consumers separately from the price of beverage products and must be refunded in full to consumers when returning empty containers at designated return facilities, they should be listed as separate line items on consumer receipts.
- Deposits can and should be listed separately on business-to-business (B2B) invoices.
- Because deposits are refunded in full to consumers, they are not subject to New Brunswick’s Harmonized Sales Tax (HST).

CONTAINER RECYCLING FEE (CRF)

The New Brunswick EPR Beverage Containers Program, managed by Encorp, is funded by the sale of processed materials to commodity markets and from unredeemed beverage container deposits. Additionally, a CRF mechanism is established on container material types as needed.

This revenue is utilized to support various Program activities, including administration and all applicable operating costs.

The CRF is calculated as the net cost of recycling beverage containers and is based on these guiding principles:

- All material types must be self-sustaining.
- There can be no cross subsidization of different material streams.
- Each stream is responsible for the direct costs of managing its containers as well as a portion of the indirect costs based primarily on market share.

While adjustments to CRFs are expected to occur annually, taking effect on April 1 of each year, Encorp reserves the right to adjust the CRFs at any time in response to unanticipated financial events. Any changes to the CRFs are announced at least 90 days before they become effective.

Current CRFs for each container type are listed on Encorp’s website.

CONTAINER TYPE*	CURRENT CRF
Aluminum	Available on Encorp’s website.
PET/HDPE (non-alcohol)	Available on Encorp’s website.
PET/HDPE (alcohol)	Available on Encorp’s website.
All other plastics	Available on Encorp’s website.
Non-refillable glass	Available on Encorp’s website.
Refillable glass (beer)	Available on Encorp’s website.
Steel	Available on Encorp’s website.
Cartons (Polycoat containers + winer boxes/bag-in-box)	Available on Encorp’s website.

*Applies to all beverage containers 5 L and under for products that fit the Regulation’s definition of “beverage.”

RECOVERING CRF COSTS

The Regulation permits producers to recover the costs/fees related to their beverage containers recycling program, meaning the CRFs charged by Encorp, at their sole discretion. However, these fees must be internalized, as stated below.

“Subject to subsection (2), a producer or a retailer on behalf of a producer may recover from the consumer the costs associated with implementing or operating a stewardship plan, including the administrative costs referred to in section 47.” NB Designated Materials Regulation 2024-37, section 50(1)

“A producer or retailer who recovers costs shall integrate those costs:

- (a) in the total advertised sales price of a designated material or a product containing or including a designated material, and*
- (b) in the total sales price appearing on the receipt of sale of a designated material or a product containing or including a designated material.” NB Designated Materials Regulation 2024-37, section 50(2)*

“A producer or retailer is not prohibited from informing the public that the total sales price of a designated material includes costs recovered under subsection (1) and communicating the amount of those costs to the public.” NB Designated Materials Regulation 2024-37, section 50(3)

TAKE NOTE!

- As per the Regulation, while the presence of a CRF can be communicated to the public (for example, through means like shelf talkers or point-of-sale displays), the CRF cannot be presented by retailers as a separate line item that is part of the point-of-sale calculation (including the subtotal, HST, etc.) on consumer receipts. The only permissible “fee” retailers are allowed to display as a separate line item on consumer receipts is the fully refundable deposit on the beverage container.
- Note that the requirement above for internalized fees does not extend to business-to-business (B2B) invoices.
- CRFs are subject to New Brunswick’s Harmonized Sales Tax (HST), regardless of whether the beverage itself is taxable or non-taxable. HST is calculated at 15% on top of the CRF amounts.

RECEIPT EXAMPLES (WHEN PASSING ON CRF COSTS TO CONSUMERS)

Consumer receipts:

NON COMPLIANT

ABC Entreprise		
Date: 2024/04/01		
Time: 00:00.01		
Description	Qty	Total
Orange Juice	01	2.99
Deposit	01	0.10
CRF	01	0.03
Subtotal		\$ 3.12
HST (15%)		\$ 0.45
TOTAL:		\$3.57

COMPLIANT

ABC Entreprise		
Date: 2024/04/01		
Time: 00:00.01		
Description	Qty	Total
Orange Juice	01	\$3.02
Deposit	01	\$0.10
Subtotal		\$3.12
HST (15%)		\$0.45
TOTAL:		\$3.57

COMPLIANT

ABC Entreprise			
Date: 2024/04/01			
Time: 00:00.01			
CODE	Description	Qty	Total
0001	Orange Juice	01	\$3.02
	Deposit	01	\$0.10
Subtotal			\$3.12
HST (15%)			\$0.45
TOTAL:			\$3.57
<small>1 - Includes Container Recycling Fee (CRF) of \$0.03</small>			

COMPLIANT

ABC Entreprise		
Date: 2024/04/01		
Time: 00:00.01		
Description	Qty	Total
Orange Juice	01	\$3.02
Deposit	01	\$0.10
Subtotal		\$3.12
HST (15%)		\$0.45
TOTAL:		\$3.57
<small>A Container Recycling Fee (CRF) is included in the product total of all deposit-bearing beverage products sold in New Brunswick</small>		

The first receipt (shown in red) is non-compliant because the CRF is listed as a separate fee.

As long as the CRF is included in the beverage’s price (as it is in the receipt examples shown in green), retailers may choose whether or not to display additional text on the receipt indicating that a CRF was included.

SHELF-TALKER EXAMPLES (WHEN PASSING ON CRF COSTS TO CONSUMERS)

Shelf talkers:

NON COMPLIANT



COMPLIANT



COMPLIANT



COMPLIANT



The shelf-talker shown in red is non-compliant because the CRF is listed as a separate fee, which will be charged to consumers at checkout.

As long as the CRF is included in the beverage's price (as it is in the examples shown in green), retailers may choose whether or not to display additional text on shelf-talkers indicating that a CRF is included.

NEED ADDITIONAL RESOURCES?

- Recycle NB has more detailed guidelines to help decipher what is permissible and what is not regarding displaying CRFs at retail, which are available on its website. Go to recyclenb.com/industry-beverage-containers-program (look under the "Fees" tab).
- Encorp has standard messaging for consumers about CRFs, which retailers can use, via its *Retail Promotions Toolkit*. Go to encorpatl.ca/beverage-industry/epr-nb (and look for the "Retail Promotions Toolkit" button on the right).

ACCEPTED MATERIALS

Producers registered with Encorp for the New Brunswick EPR Beverage Containers Program must ensure their deposit-bearing beverage containers conform to this list of Encorp's accepted material types.

ACCEPTED CONTAINER MATERIAL TYPES	DEFINITION
Aluminum	All deposit-bearing beverage products that are packaged in aluminum containers.
PET 	All deposit-bearing beverage products packaged in plastic containers displaying the number 1 polyethylene terephthalate (PET or PETE) resin code.
HDPE 	All deposit-bearing beverage products packaged in plastic containers displaying the number 2 high-density polyethylene (HDPE) resin code.
Non-Refillable Glass (Green, Clear and Brown)	All deposit-bearing beverage products packaged in glass containers not intended to be reused. Glass beverage containers are always either green, clear, or brown.
Refillable Glass	All beer products packaged in refillable glass industry standard bottles (ISB) or refillable glass proprietary bottles. The bottles can be either brown, green, or clear in colour. For multi-packs, refillable glass bottles must be packaged in recyclable cardboard cases.
Cartons (Polycoat Containers & Wine Boxes)	All deposit-bearing beverage products packaged in polycoated containers (aseptic or gable top) plus all box (cardboard) packaging used for deposit-bearing boxed wine (wine sold in a bag inside a box).
Steel	All deposit-bearing beverage products packaged in steel containers.
Other Plastics / Pouches 	All deposit-bearing beverage products packaged in plastics displaying the number 5 polypropylene (PP) symbol, number 6 polystyrene (PS) resin symbol, or number 7 (OTHER) resin symbol (meaning "other plastics," such as acrylic, nylon, polycarbonate, and polylactic acid and multilayer combinations of different plastics). This material sort/category also includes all deposit-bearing beverage products packaged in low-density polyethylene plastic pouches (resin symbol 4 - LDPE).

STEPS TO COMPLIANCE

Follow these steps ONLY if you meet the “producer” definition of the Designated Materials Regulation. (Refer to the *Regulation – Definition Requirements* section of this information kit).

1. Submit your contact information and register your beverage containers with Encorp

To begin registration with Encorp, complete the *Producer Contact Information Form* available on Encorp’s website and email it to epr-rep@encorpatl.ca. (You will find this fillable PDF document on the “NB Program” web page under the “Beverage Industry” menu at encorpatl.ca.)

You must also register each sealed, ready-to-drink, deposit-bearing beverage products you sell in New Brunswick by completing the *Beverage Product Registry* (Excel document), also available on Encorp’s website. Submit this file at the same time as the contact form.

Encorp will review your submission, confirm product/container eligibility/approval, and initiate the agreement signing process.

Note: Producers will be contacted by Encorp and asked to update their list of beverage products by filling out the Beverage Product Registry on an annual basis. You will thus not be required to register new products individually between these yearly updates.

2. Sign an agreement with Encorp.

Once Encorp has received your completed *Producer Contact Information Form* and *Beverage Product Registry*, Encorp and its legal team will coordinate the production of a *Producer Agreement** for your signature.

Encorp will then return the executed copy of the agreement for your records, enter all your company information into its database, and assign you an Encorp number for reporting purposes.

**Producers using refillable glass beverage containers will have a distinct “Refillable Producer Agreement” with Encorp to address matters specific to refillable containers within the Program.*

3. Report your sales and remit deposits and CRFs to Encorp.

Once registered with Encorp, you will be required to report the sales and remit the deposits and CRFs for all deposit-bearing beverage products you sell in New Brunswick to Encorp*. Encorp will provide you with a username, login details and information on accessing our *Beverage Industry Portal* (an online reporting system).

**Producers may delegate reporting and remitting responsibilities to another producer, provided that the producer taking on these responsibilities is also registered with Encorp. To do this, the delegating producer must provide Encorp with a completed Remittance Agreement. Please contact Encorp at epr-rep@encorpatl.ca to obtain this document, as the process will be coordinated by Encorp and its legal team. The Remittance Agreement between the two parties will need to be signed by both parties and submitted to Encorp for approval, along with the completed Producer Agreement with Encorp. Encorp will review the arrangement and, if acceptable, will sign the Remittance Agreement and return the executed document to both parties.*

- You must report all sales of all ready-to-drink deposit-bearing beverage products sold and shipped into the Province of New Brunswick, detailing the container types and quantities. Based on this information, the online form in our *Beverage Industry Portal* will automatically calculate the deposits and CRFs that you must remit.
- Reports submitted to Encorp must only include deposit-bearing beverage products sold in New Brunswick for consumption in the Province.
- Reports must be submitted monthly. A zero report needs to be filed in case of no beverage container sales recorded in a reporting period. (Note that, depending on annual volumes, some producers may be given less frequent reporting schedules from Encorp – i.e., quarterly, semi-annually or yearly. Encorp will evaluate your sales volume annually and advise if you qualify for a different reporting schedule.)**
- Reports are due within 10 business days of the end of each calendar month for the previous calendar month’s reporting period. Payments to Encorp must be made within 30 days of the end of each reporting period. Encorp accepts payments via electronic funds transfer (EFT) or cheque.
- Encorp regularly updates CRFs in April each year. The new CRF rates automatically apply to sales reported from April 1, onward. If your reporting period overlaps March and April, you will need to submit two separate reports: one covering sales up to March 31 of that year, and another for sales starting April 1 of that year.

***Some producers will also be required to submit an annual independent verification of sales, collections, and remittance of deposits and container recycling fees. If required, this verification must be completed within 90 days of the fiscal or calendar year-end. Encorp will notify producers subject to this verification.*

IMPORTANT NOTE: Alcohol beverage producers may have reporting and remitting obligations to Encorp met by Alcohol NB Liquor (ANBL). Refer to the *Special Considerations for Alcohol Beverage Producers* section of this information kit for more details.

What if my company is already registered with Encorp for another EPR program in a different jurisdiction?

If Encorp already acts as your PRO in another province and you begin selling beverage products in New Brunswick, you must appoint Encorp as your PRO for New Brunswick by signing a province-specific agreement for New Brunswick with Encorp. You will also need to submit a New Brunswick–specific *Producer Contact Information Form* and update your *Beverage Product Registry* to include all products sold in New Brunswick.

Your current login credentials for accessing the *Beverage Industry Portal* may remain the same. Once your paperwork is complete, you will be able to start reporting sales and remitting deposits and CRFs for New Brunswick to Encorp.

Please contact us at epr-rep@encorpatl.ca if you are already registered with Encorp in another province or territory. We will guide you through the steps to register for New Brunswick.

Note: You will also need to register with the oversight agency for all designated material EPR programs in New Brunswick — Recycle NB. See the section “Additional Requirements for Producers” in this information kit for details.

ADDITIONAL REQUIREMENTS FOR PRODUCERS

RECYCLE NB

Recycle NB is the agency responsible for overseeing waste management programs for materials specified in the New Brunswick *Designated Materials Regulation (Clean Environment Act)*. All producers of designated materials must be registered with Recycle NB for each product stewardship recycling program they engage in. If your company has previously registered with Recycle NB for another program, you must also register specifically for beverage containers. You will receive a separate registration number from Recycle NB for each program you register for on their website. www.recyclenb.com

Please note that registering with Recycle NB does not automatically appoint Encorp as your PRO for the EPR Beverage Containers Program. You must also assign Encorp as your PRO by submitting all required documentation to Encorp in order to enter into an agreement.

ALCOHOL BEVERAGES

The New Brunswick Liquor Corporation (operating as ANBL – Alcohol NB Liquor) is responsible for purchasing, importing, distributing, and retailing all alcohol beverages in New Brunswick. Manufacturers can open their own on-site retail location with authority from ANBL. Convenience stores, grocery stores, and New Brunswick manufacturing sites can only sell products under an agency agreement with ANBL. Refer to ANBL's website for more information. www.anbl.com

Alcohol beverage producers should carefully review the *Special Considerations for Alcohol Beverage Producers* section of this information kit for key information about their registration, reporting, and remitting obligations with Encorp.

CANNABIS BEVERAGES

Cannabis NB, a New Brunswick Liquor Corporation subsidiary, is responsible for purchasing, importing, distributing, and retailing all recreational cannabis products in New Brunswick. New Brunswick cannabis producers can only sell their products to consumers at their growing and processing sites when authorized by Cannabis NB under the FarmGate Program. Refer to Cannabis NB's website for more information. cannabis-nb.com

SPECIAL CONSIDERATIONS FOR ALCOHOL BEVERAGE PRODUCERS

Encorp has an agreement in place with Alcool NB Liquor (ANBL) to allow ANBL to report sales and remit deposits and CRFs for all alcohol beverages sold through its distribution systems, including convenience and grocery agents.

This is meant to streamline reporting and remittance payments, as most of the province's sales of alcohol beverage products occur through this system.

Alcohol beverage producers should thus follow the guidelines in the table on the following page to determine who should register with Encorp and who is responsible for reporting and remitting deposits and CRFs for their alcohol beverage products. (Note that, due to Encorp's agreement with ANBL, no *Remittance Agreement* is necessary between producers and ANBL when ANBL assumes these responsibilities.)

Alcohol beverage producers should also note that even if ANBL is reporting and remitting to Encorp on their behalf, they must still report sales data to ANBL for the alcohol beverage products they manufacture and sell on their own premises in the Province of New Brunswick, and it is their responsibility to report the sales and remit deposits and CRFs for these products directly to Encorp.

Guidelines for Alcohol Beverage Producers in Determining their Registration and Other Obligations with Encorp

New Brunswick Producers

Does the local producer sell products at an onsite location?

Yes

They are considered the “producer” of these products and are required to register with Encorp and Recycle NB.

They must report and remit the CRF and the beverage container deposit to Encorp for any products they sell onsite. The reporting schedule will be set by Encorp. Products sold by ANBL will be covered in ANBL’s reporting and remittances.

They must register their beverage containers with Encorp annually.

No

They are considered the “producer” of these products and must register with Encorp and Recycle NB.

ANBL will collect, report, and remit the CRF and beverage container deposit on their behalf under the agreement with Encorp.

Canadian Producers

They are considered the “producer” and must register with Encorp and Recycle NB.

They must register their containers with Encorp annually.

ANBL will collect, report, and remit the CRF and beverage container deposit on their behalf under its agreement with Encorp.

International Producers

Do they have an agent/distributor or other representative which handles their products or represents their interests in Canada?

Yes

That representative must be registered with Encorp and Recycle NB. The representative must register the containers annually with Encorp.

ANBL will collect, report, and remit the CRF and beverage container deposit on their behalf under its agreement with Encorp.

No

ANBL is responsible for unrepresented beverage containers imported into New Brunswick.

ANBL will collect, report, and remit the CRF and beverage container deposit on their behalf under the agreement with Encorp.

FAQ

Are there any types of beverage containers that are not included in the New Brunswick EPR Beverage Containers Program?

Only sealed containers for ready-to-drink beverage products that fit the *Designated Materials Regulation's* definition of "beverage" are included in the EPR Beverage Containers Program and considered deposit-bearing. This definition and a list of exclusions can be found in this information kit (refer to the *Regulation – Definitions & Requirements* section). Producers should also ensure that deposit-bearing beverages are packaged in containers using material types from Encorp's list of accepted materials (refer to the *Accepted Materials* section).

Additionally, containers greater than 5 L or containers that consumers can bring back to a retailer to be refilled (such as flagons/growlers) are not part of the EPR Beverage Containers Program and are not subject to deposits or CRFs.

Are there special labelling requirements for deposit-bearing beverage containers?

Deposit-bearing beverage containers in New Brunswick must carry a refund notice advising that they carry a refund value, which must be in both English and French, and must be located on the container where it is readily visible and remain on the container when empty. Producers can choose the size of this refund notice. Examples of appropriate labelling include but are not limited to the following. Note that multiple variations of wording are acceptable, provided the concept of a refund is evident.

- a) *Return for refund where applicable / Consigné là où prescrit*
- b) *Refund where applicable / Consigné là où prescrit*
- c) *Return for refund where applicable / Retourner pour remboursement là où applicable*

I am registered with Encorp for the EPR Program regarding beverage containers in another province. Do I also need to register for the New Brunswick Program?

Yes. If your company is already registered and has an agreement with Encorp for an EPR program in another province, and you also sell beverage products in New Brunswick and fit the "producer" definition for the New Brunswick Program, you will also need to register with Encorp as your PRO for New Brunswick.

This process involves signing a province-specific agreement for New Brunswick with Encorp, which will outline your company's and Encorp's responsibilities under the New Brunswick EPR Beverage Containers Program. You will also need to submit a New Brunswick-specific *Producer Contact Information Form* and update your *Beverage Product Registry* to include all products sold in New Brunswick.

Your current login credentials for accessing Encorp's *Beverage Industry Portal* may remain the same. Once your paperwork is complete, you will be able to start reporting sales and remitting deposits and CRFs for New Brunswick to Encorp.

Please contact us at epr-rep@encorpatl.ca if you are already registered with Encorp in another province. We will guide you through the steps to register for New Brunswick.

Does registering with Recycle NB and indicating “Encorp” as my PRO on their registration form automatically appoint Encorp as my PRO?

No. Registration with Recycle NB and registration with Encorp are two separate things.

To be in compliance with the Regulation, you must register with both Recycle NB and Encorp.

You can register with Recycle NB via their website at recyclenb.com. Make sure to indicate “Encorp Atlantic/Encorp Atlantique” as your PRO on their registration form for the EPR Beverage Containers Program.

You must sign an agreement with Encorp to officially appoint Encorp as your PRO. Please contact Encorp for more information.

I had an agreement with Encorp in the past, but no longer sell beverage products in New Brunswick. What should I do now?

If you previously had an agreement with Encorp but no longer sell beverage products in New Brunswick, please contact Encorp directly. We will guide you through the next steps, ensure that all required reports and remittances are finalized, and proceed to void your agreement.

Once your agreement with Encorp is voided, we recommend you also contact Recycle NB to request cancellation of your registration and removal of your company/organization from their database.

I had an agreement with Encorp in the past, but I do not feel I fit the definition of a “producer” under the Regulation. What should I do?

If you had an agreement with Encorp in the past, it may have been because you were previously designated as a “brand owner” under the earlier regulatory framework and, therefore, had obligations under the EPR legislation at that time.

As of January 1, 2026, the *Designated Materials Regulation* has shifted its definition of obligated parties from “brand owners” to “producers.” If you believe you do not meet the definition of a “producer” and are unsure about your obligations, please seek legal advice. Following this, you may contact Encorp at epr-rep@encorpatl.ca and we will review your situation, work through next steps, and help to identify the appropriate company or organization that should assume responsibility for the deposit-bearing beverage products you previously reported to Encorp. If applicable, we will proceed with voiding your agreement and ensure all reporting and remittance obligations are finalized.

What is the difference between a CRF and a deposit?

A “CRF” stands for container recycling fee. It is an environmental handling/management fee charged to beverage producers to cover the estimated net costs of recovering and recycling the containers for their products. The exact amount set for each container depends on how cost-effective a container's material type is to recycle. CRFs are a common and proven financing mechanism used successfully in many other Canadian provinces to fund the recycling of beverage containers. On April 1, 2024, the New Brunswick Beverage Containers Program transitioned to a full EPR model, with a CRF set by container type to cover the estimated net costs of recycling each material stream.

A “deposit” is a refundable fee that consumers pay when they purchase a ready-to-drink beverage product in a sealed container, in addition to the item's price. It is intended to encourage consumers to return the empty beverage container for recycling or refilling instead of disposing of it in a landfill or as litter. New Brunswickers are accustomed to paying a 10-cent deposit on some containers and a 20-cent deposit on others. Since April 1, 2024, as required by the *Designated Materials Regulation*, they receive a full refund for these deposits when they return empty beverage containers to designated return facilities.

Is tax applied to the CRF?

Yes, the CRF is subject to New Brunswick's Harmonized Sales Tax (HST), regardless of whether the beverage itself is taxable or non-taxable. HST is calculated at 15% on top of the CRF amounts.

Is tax applied to the beverage container deposit?

No. In the past, tax was applied only to portions of the deposit that were not refunded to consumers. Because the EPR Beverage Containers Program switched to a fully refundable deposit system on April 1, 2024, deposits are no longer taxable.

Isn't the CRF just another form of taxation?

No, Encorp is a not-for-profit PRO operated by the beverage industry. None of the CRFs or the deposits go to any level of Government. The CRFs are charged by Encorp directly to beverage producers to cover the estimated net costs of recycling their containers. CRFs are common in many other provinces and reflect the growing movement towards eco-packaging and producers taking full responsibility for the lifecycle of their products. There are costs involved in recycling beverage containers, and charging a CRF is necessary to ensure our beverage container recycling system in New Brunswick remains financially sustainable.

Why not raise the deposit amount on beverage containers in New Brunswick, especially when some other provinces may have higher deposits?

Encorp aims to improve the return and redemption experience for used beverage containers in partnership with local return facility operators over the next few years, enhancing access and convenience for recycling across the province before considering any potential increase in container deposits.

What sales must I include in my reports to Encorp, and how are the deposits and CRFs calculated?

You must report all sales of ready-to-drink, deposit-bearing beverage products that are sold in New Brunswick for consumption within the province. Your report must detail the container types and quantities sold. Based on the information you submit, the online form in Encorp's *Beverage Industry Portal* automatically calculates the deposit amounts and CRFs that you are required to remit to Encorp.

What is the reporting and payment schedule?

Reports must be submitted to Encorp within 10 business days of the end of each of your reporting periods. Payments are due within 30 days of the end of each reporting period and can be made via electronic funds transfer (EFT) or cheque. All registered producers must report monthly, unless Encorp advises otherwise. Depending on your annual sales volume, Encorp may assign you a less frequent reporting schedule (e.g., quarterly, semi-annually, or annually). These assignments are reviewed yearly, and you will be notified if your reporting frequency changes. Note that even if no sales occur during a reporting period, a zero report must still be filed.

What should I do if my reporting period overlaps March and April, when CRF rates change?

CRF rates are updated annually on April 1. If your reporting period overlaps March and April, you will need to submit two separate reports for that period:

- One for sales made up to and including March 31 (using the previous CRF rates), and
- One for sales from April 1 onward (using the new CRF rates).

Can I transfer my obligations regarding reporting sales and remitting deposits and CRFs to another producer?

Producers may delegate reporting and remitting responsibilities to another producer, provided that the producer taking on these responsibilities is also registered with Encorp. To do this, the delegating producer must provide Encorp with a completed *Remittance Agreement*. Please contact Encorp at epr-rep@encorpatl.ca to obtain this document, as the process will be coordinated by Encorp and its legal team. The *Remittance Agreement* between the two parties will need to be signed by both parties and submitted to Encorp for approval, along with the completed *Producer Agreement* with Encorp. Encorp will review the arrangement and, if acceptable, will sign the *Remittance Agreement* and return the executed document to both parties.

Note: Alcohol beverage producers can transfer this responsibility to Alcool NB Liquor (ANBL); however, they do not need to enter into a Remittance Agreement with ANBL. Encorp has an agreement with ANBL to allow ANBL to report sales and remit deposits and CRFs for all alcohol beverages sold through its distribution systems, including convenience and grocery agents. Alcohol beverage producers should note that even if ANBL is reporting and remitting to Encorp on their behalf, they still must report sales data to ANBL for the alcohol beverage products they manufacture and sell on their own premises in the Province of New Brunswick, and it is their responsibility to report the sales and remit deposits and CRFs for these products directly to Encorp.

I sell all my beverage products solely to Alcool NB Liquor (ANBL). I do not sell any products on my own premises in New Brunswick. Do I still need to enter into an agreement with Encorp?

Yes. Even though ANBL will report sales and remit the deposits and CRFs for all of your alcohol beverages sold through its distribution systems, you still have other obligations as a producer and must enter into an agreement with Encorp if you meet the definition of “producer” in the Regulation.

***Craft Alcohol Producer A* manufactures its own beverages in New Brunswick and sells them to *Craft Alcohol Producer B*, which sells them to consumers on its premises. Which of these producers is responsible for reporting sales and remitting deposits and CRFs to Encorp for *Craft Alcohol Producer A*'s beverage products?**

Craft Alcohol Producer A is responsible for reporting the sales and remitting the deposits and CRFs to Encorp for all the beverage products it manufactures and sells for consumption in New Brunswick. This includes all beverage products it sells on its own premises and those it sells to other establishments/retailers for consumption in New Brunswick (except ANBL and its distribution network), such as *Craft Alcohol Producer B*.

Therefore, *Craft Alcohol Producer A* must collect deposits from consumers for all deposit-bearing beverage products it sells on its own premises and remit these – along with the CRFs – to Encorp. For the beverages sold to *Craft Alcohol Producer B*, *Craft Alcohol Producer A* must also remit the deposits and CRFs to Encorp – and can recover these costs by including them on its business-to-business invoice to *Craft Alcohol Producer B* (both deposits and CRFs should always be indicated as separate line items on business-to-business invoices).

Craft Alcohol Producer B will then recover these costs by collecting deposits from consumers (and the CRFs if passed on to consumers) for the beverage products it has purchased from *Craft Alcohol Producer A*. (On consumer receipts, deposits should be a separate line item; however, CRFs – if passed on to consumers – must be integrated into the total price of the product and thus never shown as a separate line item.) No reporting and remitting is required of *Craft Alcohol Producer B* to Encorp regarding *Craft Alcohol Producer A*'s products.