Guidance document for responding to: Notices with respect to certain substances under the Chemicals Management Plan – 2026

Environment and Climate Change Canada

Health Canada

Government of Canada Gouvernement du Canada

Canada

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1. General information

1.1 Introduction

On August 29, 2026, the *Notice with respect to certain substances under the Chemicals Management Plan – 2026 Phase 1* and the *Notice with respect to certain substances under the Chemicals Management Plan – 2026 Phase 2* (the notices) were published in the *Canada Gazette*, Part I, pursuant to paragraph 71(1)(b) of the *Canadian Environmental Protection Act, 1999* (the Act). Phase 1 applies to 184 substances while phase 2 applies to 16 substances.

The purpose of these notices is to gather information from Canadian manufacturers, importers, and users on the commercial status, facility information (for example, releases), and uses of substances identified by the Government of Canada as priorities under the Chemicals Management Plan.

The information collected will be used to inform Environment and Climate Change Canada (ECCC) and Health Canada in:

- prioritization decisions
- risk assessment actions
- risk management measures, if needed

For more information on the management of chemical substances, please visit the Government of Canada's Chemicals Management Plan webpage. For information on data gathering initiatives, including links to the notices, Excel Reporting File (ERF) and substance list, visit the Information gathering initiatives webpage.

This document provides guidance for responding to the notices. In the case of a discrepancy between this document and the notices or the Act, the official versions of the notices and the Act take precedence.

Throughout this document, "you" is defined as the person identified in subsection 2(2) of the notices.

1.2 Reporting year

The notices apply to the reporting year specified in the notice. If you meet the reporting criteria for the reporting year, then you must respond to the notices with a section 71 submission.

1.3 Three options for responding to the notices

Once you have determined whether you meet the reporting criteria, there are three ways to respond to the notices:

1. If you meet the reporting criteria for one or more reportable substances, you must respond to the notice by entering the required data in the ERF and submitting it by the reporting deadline, as listed in the notice
    - Section 14 of this document has more information about providing a section 71 submission
2. If you do not meet the reporting criteria but you have activity with one or more of the reportable substances, had activity with a reportable substance during a different year or have information that the government may find useful, we encourage you to submit a Declaration of Stakeholder Interest (SHI)

    - Section 15 of this document has more information about SHI submissions
3. If you do not meet the reporting criteria or you have no activity with any of the reportable substances, we encourage you to provide a Declaration of Non-Engagement (DNE)
    - Section 16 of this document has more information about DNE submissions

You must submit a separate response for each notice.

To determine if you are required to respond to the notices, refer to the flowcharts in Section 2 of this document and the information on the reporting criteria in Section 3 of this document.

1.4 Reporting deadline

The reporting period for Phase 1 begins upon publication of the notice and the deadline to report is March 3, 2027. The reporting period for Phase 2 begins on March 4, 2027 and the deadline to report is September 8, 2027. The submission must be completed using the online reporting system available through Environment and Climate Change Canada's Single Window (see Section 14 and 17).

1.5 Reasonably accessible information

If you are subject to the notices, you are required to provide information that you possess or to which you may be reasonably expected to have access as set out in section 71 of the Act. This includes, but is not limited to, information that may be in the possession of employees or other agents of the company.

For example:

- Companies involved in the commercial production of substances, mixtures, products, or manufactured items are reasonably expected to have access to quantities and concentrations of substances contained in items
- Importers are reasonably expected to have access to import quantities, and supporting documentation such as Safety Data Sheets (SDS), product data sheets, import records, etc. that contain information regarding the composition of items
- Users and importers are reasonably expected to contact their suppliers to obtain information on their substances, and should also consider industry databases, websites, and publicly available information

Your supply chain, including suppliers, customers and sector association, may be able to provide information that you do not already possess. For example, your suppliers may be able to provide you with the composition of your imported goods and your customers may be able to provide you with information on substances in final goods available for sale to end users.

A Government of Canada letter for communicating with your foreign suppliers is available for download on the Request for information from foreign suppliers web page to assist you in obtaining this information.

You are expected to make reasonable efforts to obtain information through your supply chain. Doing so supports the full consideration of activities related to substances in these notices.

Tip: You should inform your suppliers and customers of the notices as soon as possible since they may be required to report, or you may need information from them to meet your reporting obligations.

Suppliers who wish to protect confidential business information are encouraged to submit information directly to the Government of Canada as a blind submission. Section 13 of this document provides further details.

Additional sources of information that may be useful in locating required information include industry trade journals, patents, books or encyclopedias (CRC Press, Ullmann's Encyclopedia of Industrial Chemistry, Technical Data Sheets, etc.).

Tip: You are not required to conduct tests to comply with the notices.

1.5.1 Information that is not reasonably accessible

The following data elements requested in the notices may be considered not reasonably accessible (NRA) if your company is not in the possession of these AND reasonable efforts to obtain information did not yield the necessary information.

Examples from section 9 of the notice:

- Concentration or concentration range of the substance
- Quantity or quantity range of the substance
- Export quantity or export quantity range of the substance

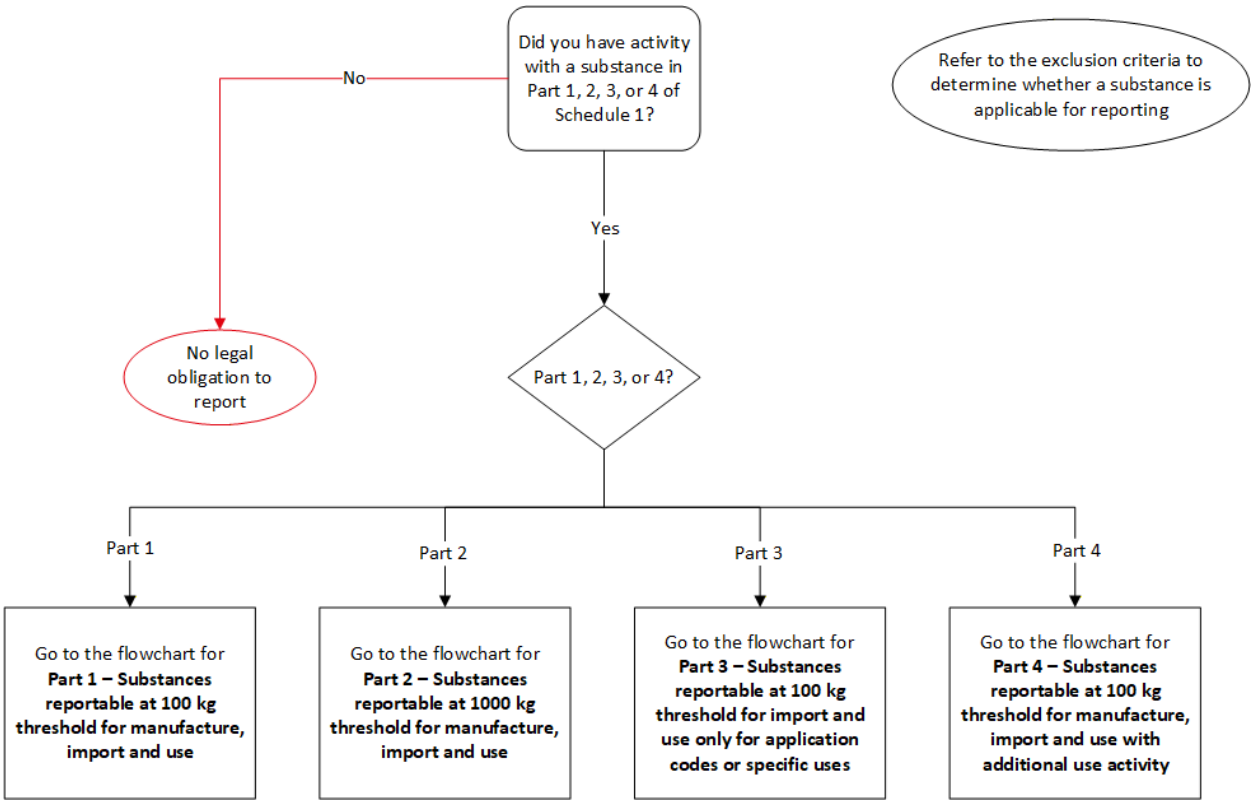
However, please note that the above information is necessary to help the Government of Canada ensure that all activities representative of the Canadian context are considered (for example, commercial activities, quantities of substance use, etc.) before taking any further action. The absence of information may result in the use of conservative assumptions in risk assessments and risk management decision making.

2. Overview of the notices

The reporting criteria of the two notices are the same, the only differences are the reporting dates and the substance list for each notice. The following sections of this guidance document apply to both notices.

Below are a series of flowcharts designed to help you determine if you meet the reporting criteria of the notice. Your answers to the questions in Figures 1-6 below will help you determine if you are required to respond to the notice. Subsection 3.4 of this document has information on calculating the total quantity of a substance in a mixture, product or manufactured item.

Figure 1. Identification of Parts of the substance list



Long description

A flowchart portraying the substances in Part 1, 2, 3 or 4 of Schedule 1, that helps determine which flowchart to view next for reporting requirements.

The first question asks whether you had activity with a substance in Part 1, 2, 3, or 4 of Schedule 1. If the answer is no, there is no legal obligation to report, and no further steps are required. If the answer is yes, the flowchart directs the user to the next question, whether the substance is in Part 1, 2, 3 or 4 of Schedule 1.

The options for whether the substance is listed in part 1, 2, 3 or 4 are listed below.

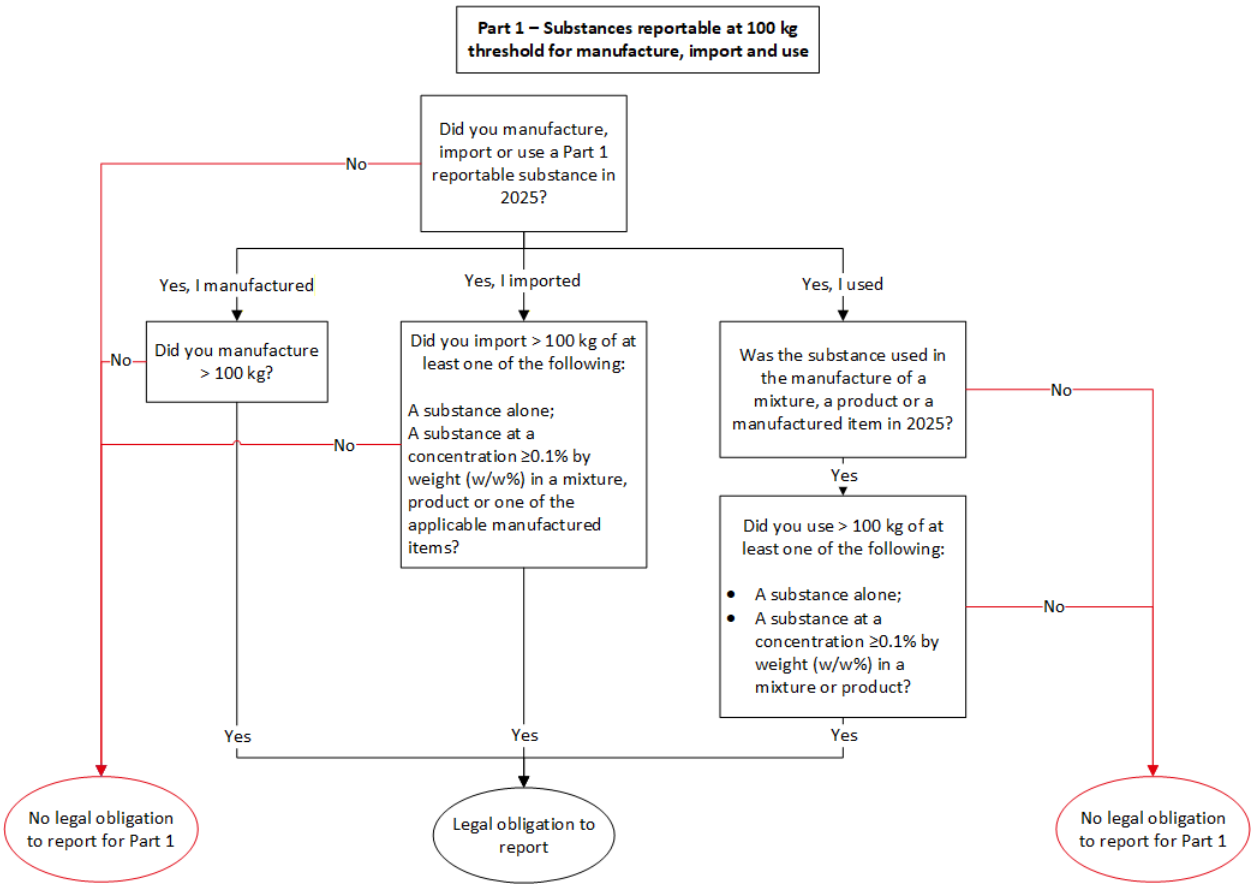
If the substance is in Part 1, go to Figure 2, which shows the flowchart for Part 1 – Substances reportable at 100 kg threshold for manufacture, import and use.

If the substance is in Part 2, go to Figure 3, which shows the flowchart for Part 2 – Substances reportable at 1000 kg threshold for manufacture, import and use.

If the substance is in Part 3, go to Figure 4, which shows the flowchart for Part 3 – Substances reportable at 100 kg threshold for import and use only for application codes or specific uses.

If the substance is in Part 4, go to Figure 5, which shows the flowchart for Part 4 – Substances reportable at 100 kg threshold for manufacture, import and use with additional use activity.

Figure 2. Overview of reporting criteria for Part 1 substances



Long description

The reporting criteria for a substance in Part 1 of Schedule 1 are represented as a series of yes-and-no questions that will lead to either no legal obligation to report or a legal obligation to report.

The first question asks if you manufactured, imported, or used a Part 1 reportable substance in 2025. If your answer is no, there is no legal obligation to report for Part 1 substances. If your answer is yes to manufacture, import and/or use, continue to the next questions.

Manufacture:

Did you manufacture more than 100 kg? If your answer is no, there is no legal obligation to report. If your answer is yes, you have a legal obligation to report for manufacture of a Part 1 substance.

Import:

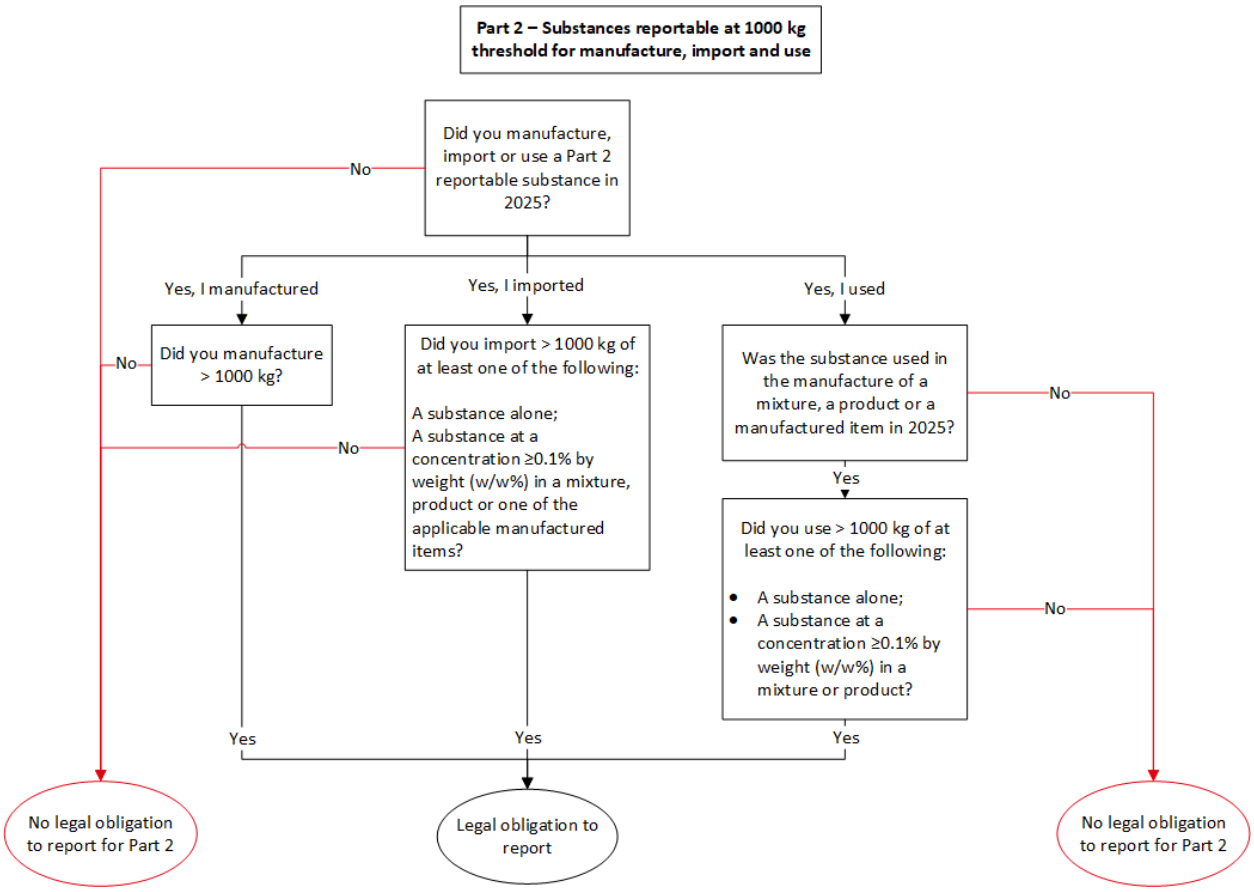
Did you import more than 100 kg of the substance alone or more than 100 kg of the substance at a concentration equal to or above 0.1% by weight (w/w%) in a mixture, product or one of the applicable manufactured items? If your answer is no, there is no legal obligation to report. If your answer is yes, you have a legal obligation to report import of a Part 1 substance.

Use:

Was the substance used in the manufacture of a mixture, a product or a manufactured item in 2025? If your answer is no, there is no legal obligation to report. If your answer is yes, continue to the next question.

Did you use more than 100 kg of the substance alone or more than 100 kg of the substance at concentration equal to or above 0.1% by weight (w/w%) in a mixture or product? If your answer is no, there is no legal obligation to report. If your answer is yes, there is a legal obligation to report use of a Part 1 substance.

Figure 3. Overview of reporting criteria for Part 2 substances



Long Description

The reporting criteria for a substance in Part 2 of Schedule 1 are represented as a series of yes-and-no questions that will lead to either no legal obligation to report or a legal obligation to report.

The first question asks if you manufactured, imported, or used a Part 2 reportable substance in 2025. If your answer is no, there is no legal obligation to report for Part 2 substances. If your answer is yes to manufacture, import and/or use, continue to the next questions.

Manufacture:

Did you manufacture more than 1000 kg? If your answer is no, there is no legal obligation to report. If your answer is yes, you have a legal obligation to report for manufacture of a Part 2 substance.

Import:

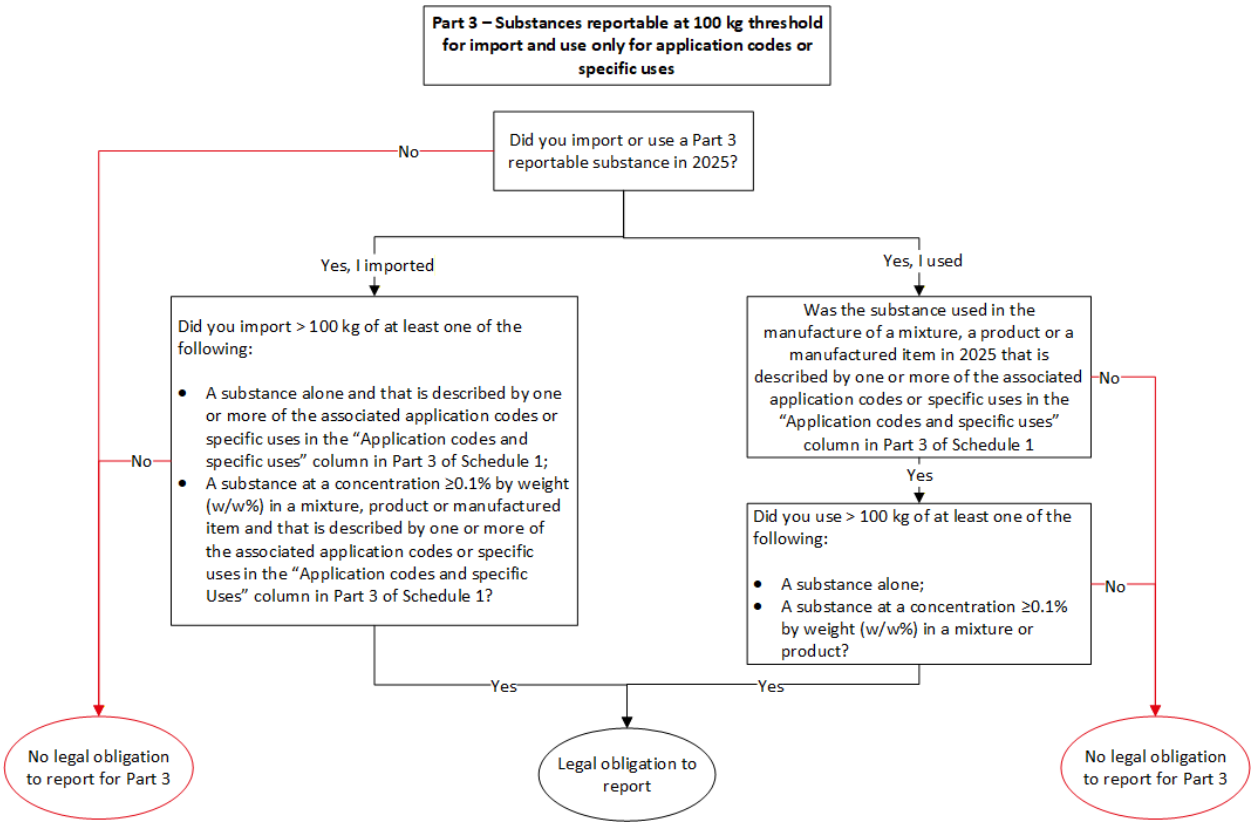
Did you import more than 1000 kg of the substance alone or more than 1000 kg of the substance at a concentration equal to or above 0.1 % by weight (w/w%) in a mixture, product or one of the applicable manufactured items? If your answer is no, there is no legal obligation to report. If your answer is yes, you have a legal obligation to report import of a Part 2 substance.

Use:

Was the substance used in the manufacture of a mixture, a product or a manufactured item in 2025? If your answer is no, there is no legal obligation to report. If your answer is yes, continue to the next question.

Did you use more than 1000 kg of the substance alone or more than 1000 kg of the substance at a concentration equal to or above 0.1 % by weight (w/w%) in a mixture or product? If your answer is no, there is no legal obligation to report. If your answer is yes, there is a legal obligation to report use of a Part 2 substance.

Figure 4. Overview of reporting criteria for Part 3 substances



Long description

The reporting criteria for a substance in Part 3 of Schedule 1 are represented as a series of yes-and-no question that will lead to either no legal obligation to report or a legal obligation to report.

The first question asks if you imported or used a Part 3 reportable substance in 2025. If your answer is no, there is no legal obligation to report for Part 3 substance. If your answer is yes to import and/or use, continue to the next question.

Import:

Did you import more than 100 kg of the substance alone and that is described by one or more of the association application codes or specific uses in the "Application codes and specific uses" column in Part 3 of Schedule 1? If your answer is no, continue to next question. If your answer is yes, you have a legal obligation to report import of a Part 3 substance.

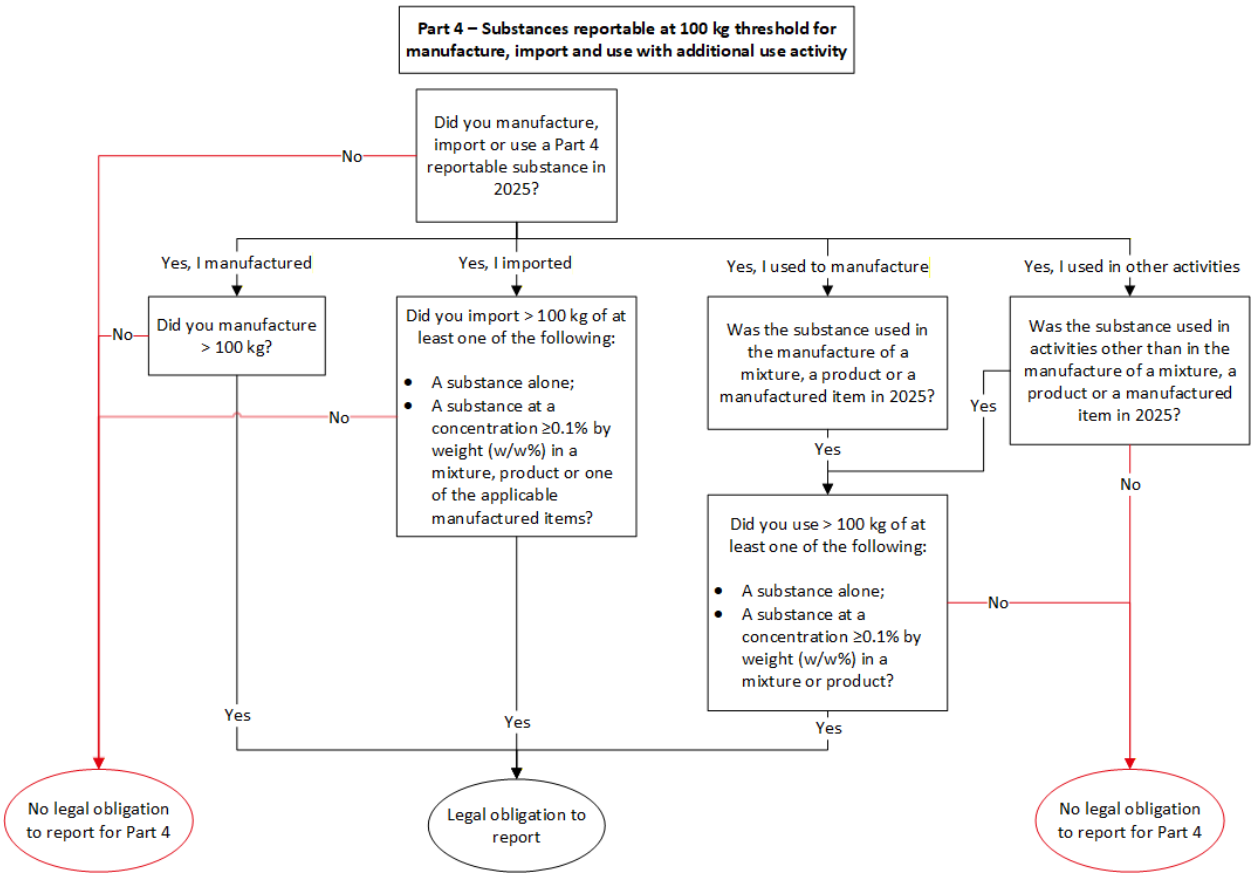
Did you import more than 100 kg of the substance at a concentration equal to or above 0.1 % by weight (w/w%) in a mixture, product or manufactured items that is described by one or more of the associated application codes or specific uses in the “Application codes and specific uses” column in Part 3 of Schedule 1? If your answer is no, there is no legal obligation to report. If your answer is yes, you have a legal obligation to report import of a Part 3 substance.

Use:

Was the substance used in the manufacture of a mixture, a product or a manufactured item in 2025 and that is described by one or more of the associated application codes or specific uses in the “Application codes and specific uses” column in Part 3 of Schedule 1? If your answer is no, there is no legal obligation to report. If your answer is yes, continue to the next question.

Did you use more than 100 kg of the substance alone or more than 100 kg of the substance at a concentration equal to or above 0.1 % by weight (w/w%) in a mixture or product? If your answer is no, there is no legal obligation to report. If your answer is yes, there is a legal obligation to report use of a Part 3 substance.

Figure 5. Overview of reporting criteria for Part 4 substances



Long description

The reporting criteria for a substance in Part 4 of Schedule 1 are represented as a series of yes-and-no questions that will lead to either no legal obligation to report or a legal obligation to report.

The first question asks if you manufactured, imported, or used a Part 4 substance in 2025. If your answer is no, there is no legal obligation to report. If your answer is yes to manufacture, import and/or use, continue to the next questions.

Manufacture:

Did you manufacture more than 100 kg? If your answer is no, there is no legal obligation to report. If your answer is yes, you have a legal obligation to report for manufacture of a Part 4 substance.

Import:

Did you import more than 100 kg of the substance alone or more than 100 kg of the substance at a concentration equal to or above 0.1% by weight (w/w%) in a mixture, product or one of the applicable manufactured items? If your answer is no, there is no legal obligation to report. If your answer is yes, you have a legal obligation to report import of a Part 4 substance.

Use in the manufacture:

Was the substance used in the manufacture of a mixture, a product or a manufactured item in 2025? If your answer is no, there is no legal obligation to report. If your answer is yes, continue to the next question.

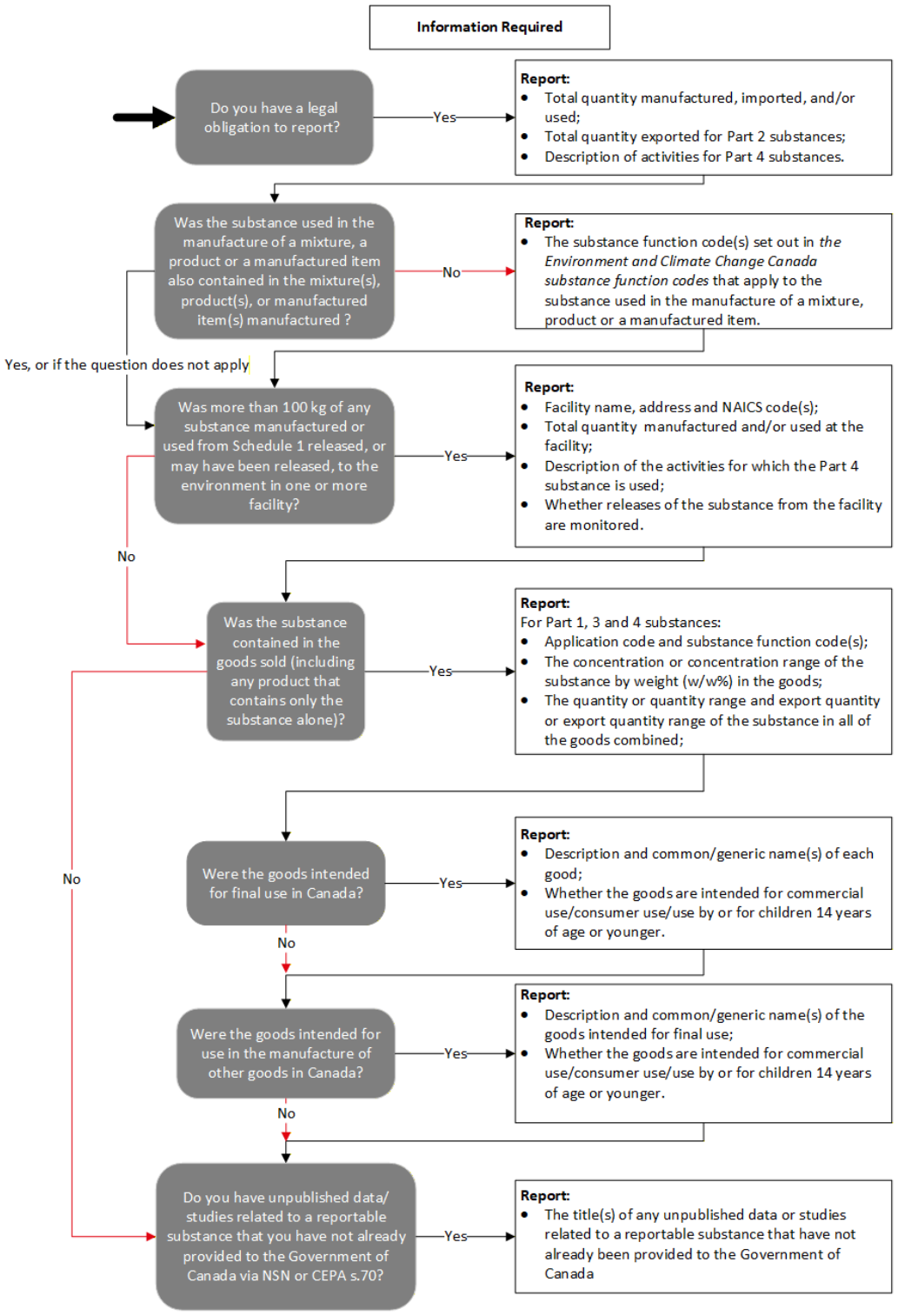
Did you use more than 100 kg of the substance alone or more than 100 kg of the substance at a concentration equal to or above 0.1% by weight (w/w%) in a mixture or in a product? If your answer is no, there is no legal obligation to report. If your answer is yes, there is a legal obligation to report use of a Part 4 substance.

Use in other activities:

Was the substance used in activities other than in the manufacture of a mixture, a product, or a manufactured item in 2025? If your answer is no, there is no legal obligation to report. If your answer is yes, continue to the next question.

Did you use more than 100 kg of the substance alone or more than 100 kg of the substance at a concentration equal to or above 0.1% by weight (w/w%) in a mixture or in a product? If your answer is no, there is no legal obligation to report. If your answer is yes, there is a legal obligation to report use in other activities of a Part 4 substance.

Figure 6. Overview of information required



*This flowchart provides an overview of the notice requirements; full details can be found in the notice. In case of discrepancy between this figure and the notice, the official version of the notice takes precedence.

Long description

A flowchart depicting the information required if a person is legally obligated to report. The flowchart includes a summary of the information discussed in sections 8, 9, 10 and 11 of this guidance manual.

The first question asks if you have a legal obligation to report. If your answer is yes, then you must report:

- Total quantity manufacture, imported and/or used
- Total quantity exported for Part 2 substances
- Description of activities for Part 4 substances

Continue to next question.

Was the substance used in the manufacture of a mixture, a product, or a manufactured item also contained in the mixture(s), product(s), or manufactured item(s) manufactured? If your answer is no, you must report:

- The substance function code(s) set out in the Environment and Climate Change Canada substance function codes that apply to the substance used in the manufacture of a mixture, product, or manufactured item

If your answer is yes or if the question does not apply, continue to next question.

Was more than 100 kg of any substance manufactured or used from Schedule 1 released, or may have been released, to the environment in one or more facility? If your answer is no, continue to next question. If your answer is yes, then you must report:

- Facility name, address and NAICS code(s)
- Total quantity manufactured and/or used at the facility
- Description of the activities for which the Part 4 substance is used
- Whether the releases of the substance from the facility are monitored

Continue to next question.

Was the substance contained in the goods sold (including any product that contains only the substance alone)? If your answer is no, continue to question “Do you have unpublished data/studies related to a reportable substance that you have not already provided to the Government of Canada via NSN or CEPA s.70?”. If your answer is yes, then you must report for Part 1, 3, and 4 substances:

- Application code and substance function code(s)
- The concentration or concentration range of the substance by weight (w/w%) in the goods
- The quantity or quantity range and export quantity or export quantity range of the substance in all of the goods combined

Continue to next question.

Were the goods intended for final use in Canada? If your answer is no, continue to next question. If your answer is yes, you must report:

- Description and common/generic name(s) of each good
- Whether the goods are intended for commercial use/ consumer use/ use by or for children under 14 years of age or younger.

Continue to next question.

Were the goods intended for use in the manufacture of other goods in Canada? If your answer is no, continue to next question. If your answer is yes, then you must report:

- Description and common/generic name(s) of the goods intended for final use
- Whether the goods are intended for commercial use/consumer use/ use by or for children under 14 years of age or younger.

Continue to next question.

Do you have unpublished data/studies related to a reportable substance that you have not already provided to the Government of Canada via NSN or CEPA s.70? If your answer is yes, you must report:

- The title(s) of any unpublished data or studies related to a reportable substance that have not already been provided to the Government of Canada

This flowchart provides an overview of the notice requirements; full details can be found in the notice. In the case of discrepancy between this figure and the notice, the official version of the notice takes precedence.

2.1 Schedule 1 of the notice - Reportable substances

The **"reportable substances"** under this notice are the substances listed in parts 1 to 4 of Schedule 1 of the notice. Reporting thresholds and information requirements vary for the different parts of Schedule 1.

A list of the reportable substances is also available under the "Substances and Code Lists" tab of the ERF (available on the Information gathering initiatives page).

Note: **Schedule 1 of the notice** is not the same as **Schedule 1 of the Act**. Schedule 1 of the Act refers to the list of toxic substances, a list of substances that meet at least one of the criteria set out in section 64 of the *Canadian Environmental Protection Act.* Schedule 1 of the notice refers to the reportable substances identified under Schedule 1 of the *Notice with respect to certain substances under the Chemicals Management Plan – 2026 Phase 1* or *Notice with respect to certain substances under the Chemicals Management Plan – 2026 Phase 2,* and may or may not contain a substance listed in Schedule 1 of the Act.

3. Persons required to provide information

The notice applies to any person who, during the reporting year, met any of the criteria set out in Subsection 2(2) of the notice.

Table 1. Reporting criteria for responding to the notice

Reportable Activities and Parts of Schedule 1	Quantity threshold for substance	Concentration threshold for substance in a mixture, product or manufactured item (w/w%)
Manufacture* - Parts 1 and 4	greater than 100 kg	–
Manufacture* - Part 2	greater than 1000 kg	–
Import – Parts 1, 3, and 4	greater than 100 kg	equal to or above 0.1%
Import – Part 2	greater than 1000 kg	equal to or above 0.1%
Use in the manufacture of a mixture, product or manufactured item (good) - Parts 1, 3 and 4**	greater than 100 kg	equal to or above 0.1%***
Use in the manufacture of a mixture, product or manufactured item (good) - Part 2**	greater than 1000 kg	equal to or above 0.1%***
Use in activities other than the manufacture of a mixture, product or manufactured item (Use in other activities) - Part 4**	greater than 100 kg	equal to or above 0.1%***

* Includes incidental production of a substance.
** Does not apply to the use of a manufactured item in the manufacture of a good.
*** The concentration threshold is applicable to the good that is used, not to the good that is produced.

Tip: You must consider each activity (manufacture, import, used in the manufacture of, or used in other activities) with each substance separately. Examples are provided in Section 3 of this document.

3.1 Substance, mixture, manufactured item, or product

Substance alone means any substance listed in Schedule 1 of the notice that is not intentionally combined with any other substance.

A "**mixture"** is a combination of substances that does not itself produce a substance that is different from the substances that were combined, including, but not limited to, a prepared formulation, hydrate, and reaction mixture that are characterized in terms of their constituents, and homogenous and heterogeneous alloys.

A "**manufactured item"** is an item that is formed into a specific physical shape or design during manufacture and has, for its final use, a function or functions dependent in whole or in part on its shape or design.

For the import activity, ten categories of **imported** manufactured items are reportable for substances listed on Parts 1, 2 and 4 of Schedule 1 under the notice (see Table 2). These categories are considered important sources of exposure to the general population from substances in manufactured items. Substances imported in other manufactured items are not reportable under the notice.

For substances listed in Part 3 of Schedule 1, only manufactured items that are described by one or more of the associated application codes or specific uses in Part 3 of Schedule 1 should be reported.

Table 2. Categories of applicable imported manufactured items and examples

Categories of applicable manufactured items	Examples
Intended to be used by or for children under the age of 14 years	Play mats; pacifiers; toys for babies and toddlers; board books; teething toys; plastic jewelry.
Intended to come into contact with the mucosa of an individual, other than eyes	Cotton-tipped applicators; mouth guards; dentures; orthodontic equipment (for example, braces); hearing aids; nasal sprays; thermometers; tissue; tampons; and condoms.
Intended to release the substance during conditions of use such that the substance may be inhaled or come into dermal contact with an individual	Scented paper items; air fresheners; scented candles; scented markers; dryer sheets; cleaning wipes; lipstick containers.
Cookware, or a cooking or serving utensil that is intended to come into direct contact with heated food or beverage	Pots and pans; woks; griddles; serving soup ladles or spatulas; plates; bowls; and cutlery.
Food packaging material, including single serve/disposable bowls,	Plastic single-serve or disposable containers such as bowls, plates and cups; plastic bottles such as

Categories of applicable manufactured items	Examples
plates, cups, other serving-ware, as well as food cans and lid liners, that are intended to or may come into direct contact with food or beverage	disposable water bottles; plastic, wax and aluminum food wrap; cereal liner bags; food or beverage cans or jars; lids of cans or jars, including lid liners; infant formula containers; and coffee cups.
Reusable food or beverage container	Reusable water bottles; travel mugs; reusable food storage plastic containers and lids; and baby bottles.
Clothing or footwear	Shirts; pants; outerwear (for example, coats, gloves, hats); undergarments (for example, underwear or boxer shorts); sleepwear (for example, pajamas); socks; shoes; boots; slippers; sporting gear (for example, skates, helmets, shin pads and hockey or baseball gloves); protective clothing used in an occupational setting. **Not reportable**: wallets; handbags; backpacks.
Bedding, sleeping bags and towels	Sheets; pillow cases; blankets; sleeping bags; bathroom and kitchen towels; mattress protectors; and camper and camping bedding. **Not reportable**: Tents.
Furniture, mattress, cushion or pillow intended to be used in a residence, where the substance is contained in foam or leather or in a textile fiber, yarn or fabric	Mattresses including foam mattresses; pillows; cushions; chairs, sofas; mattress pads. **Not reportable**: Lamps; televisions; dentist chairs; surgical tables; hospital beds; desks; cabinets; and bookcases.
Carpet, vinyl or laminate flooring, or foam underlay for flooring, intended to be used in a residence	Carpets and rugs; laminate and vinyl or PVC flooring.

Tip: SHI submissions are encouraged for manufactured items not covered by these categories (for example, PVC-insulated wire and cables).

Important definitions to consider:

- **Food packaging material** means anything in which a food or beverage is wholly or partly contained, placed, or packed
- **Mucosa** is defined as a group of mucous membranes that line parts of the body which lead to the outside and are exposed to air (that is, mouth and digestive tract, urogenital tract [urethra and vagina], respiratory tract [including the nose], eyes, and ears)

- **Direct contact with food** occurs when a manufactured item (for example, cookware, cooking or serving utensils, reusable food or beverage containers, or food packaging) is **not** separated from the food or beverage by an effective functional barrier, so there is potential for substances to migrate to the food or beverage
- **Textile fibre** means any natural or manufactured matter that is capable of being made into a yarn or fabric and includes human hair, kapok, feathers and down and animal hair or fur that has been removed from an animal skin
- **Fabric** means any material woven, knitted, crocheted, knotted, braided, felted, bonded, laminated or otherwise produced from, or in combination with, a textile fibre

A "**product**" is anything that does not meet the definition of a mixture or manufactured item.

Tip: You do not have to differentiate between mixture and product since the reporting criteria are the same for both. The following non-exhaustive list provides examples of mixtures or products that may contain a reportable substance listed in Schedule 1 of the notice:

- Paints, coatings, and strippers
- Ink toners and colourants
- Cosmetics and personal care products such as lipstick, mascara, eye shadow, toothpaste, mouthwash, creams (including sunscreen), and lotions
- Cleaning liquids, gels or sprays
- Putties, epoxy resins, adhesives, glues and lubricants

A "**good**", for the purpose of this notice is a mixture, a product or a manufactured item.

3.2 Activities

Four activities are listed in the reporting criteria: manufacture, import, use in the manufacture of a good, and use in other activities.

3.2.1 Manufacture

"Manufacture" means the creation or production of the substance itself and includes both the intentional and the incidental production of the substance.

Substances in Part 1, Part 2 and Part 4 of Schedule 1 need to be considered for this activity.

Incidental manufacture of a substance may occur if, during the process of blending or formulating, a chemical reaction occurs that results in the production of a reportable substance. Incidental manufacture is not intended to produce a final product for commerce. Incidental manufacture should be included in your calculations for paragraph 2(2)(*a*) of the notice.

Using a reportable substance in the manufacture of a mixture, product or manufactured item is not considered "manufacture" for the purposes of responding to the notice, as you are not creating the substance. In this case, the activity would be considered "use in the manufacture of a good", which is another type of reportable activity (Subsection 3.2.3 of this document).

Examples of activities that meet the definition of "manufacture":

- You manufacture the substance
- The substance is incidentally manufactured in your activities

Manufacture of the substance alone is not included as an activity for substances in Part 3 of Schedule 1.

3.2.2 Import

"Import" means the movement into Canada from another country of any reportable substance, whether alone, in a mixture, in a product or in an applicable manufactured item (see Table 2 in Subsection 3.1 of this document).

Substances in all Parts of Schedule 1 need to be considered for this activity.

Examples of activities that **meet** the definition of "import":

- You purchased a reportable substance from a foreign supplier, and the substance was shipped directly from the foreign supplier to your location in Canada
- You purchased a manufactured item that contains a reportable substance from a foreign supplier, and the manufactured item was shipped directly from the foreign supplier to your location in Canada
- As part of an internal company transfer, a reportable substance is moved from a foreign branch of your company to your location in Canada
- You are a Canadian company hired by a foreign company to purchase a reportable substance from a foreign supplier, and the substance is shipped directly from the foreign supplier to your location in Canada

Examples of activities that **do not meet** the definition of "import":

- You ordered a product containing a reportable substance from a warehouse located in Canada
- You transferred a mixture, product, or manufactured item containing a reportable substance across provincial borders to be stored in a different warehouse
- You purchased or received a reportable substance alone, in a mixture, in a product, or in a manufactured item that was already located in Canada

For substances in Part 3 of Schedule 1, only substances that are imported and associated with an applicable application code or specific use should be considered in your calculation to determine if you meet the reporting criteria. The categories of applicable imported manufactured items (see Table 2 in Subsection 3.1 of this document) do not apply for substances in Part 3 of Schedule 1.

3.2.2.1 Foreign suppliers and Importers of record

An importer is the person responsible for the movement of a reportable substance into Canada from another country. For the purposes of the notice, the person responsible for responding to the notice is the company that "caused" the reportable substance to come into Canada. In other words, the substance came into Canada on their request. This should not be confused with an "Importer of Record", which is a term used by the Canadian Border Services Agency and may or may not be the same company that is required to report to a notice.

The foreign supplier (that is, exporting to Canada, located outside of Canada) is not subject to the notice. Rather, the receiver (who imports to Canada) is subject to the notice, if the reporting criteria is met. Foreign suppliers are encouraged to inform their Canadian customers (that is,

Canadian importers) that they import a reportable substance and may meet the reporting criteria of the notice. A foreign supplier can work with the Canadian importer to complete the reporting file, but the Canadian importer should be the one responding to the notice. Since the Canadian importer would respond to the notice, Section 6 of the Excel Reporting File would be filled out by the Canadian importers.

If Confidential Business Information (CBI) cannot be shared with Canadian importers to allow them to respond to the notice, please refer to Section 13 of this document for information on the blind submission process. This process allows foreign suppliers and their Canadian importers to collaborate and provide all the information required in the notice, while still protecting CBI.

3.2.3 Use in the manufacture of a mixture, product or manufactured item (good)

"Use in the manufacture of a good" means using a reportable substance, whether alone, in a mixture or in a product, to manufacture (that is, to create, to make, to formulate) another mixture, product, or manufactured item. Only the use of a substance alone, in a mixture, or in a product should be considered for this activity. The use of a manufactured item to manufacture another mixture, product or manufactured item is not included. This activity includes both situations where the reportable substance does or does not end up in the mixture, product, or manufactured item.

Substances in all Parts of Schedule 1 need to be considered for this activity.

Examples of activities **that meet** the definition of "use in the manufacture of a good":

- You blend a reportable substance with other components to make a mixture
- You react a reportable substance with another substance to make a product
- You use a mixture containing a reportable substance as a finishing agent to make a manufactured item
- You use a mixture containing a reportable substance as an additive in the formulation of a product (for example, metalworking fluids, asphalt emulsions, polyurethane foam, tire and rubber products)
- You use the substance (or a mixture containing the substance) (for example, as an auxiliary agent or a catalyst) in the manufacture of a product but the substance does not end up in the product
- You use a reportable substance (whether alone, in a mixture or in a product) as a floatation agent in mineral extraction
- You use a product (for example, a metalworking fluid) containing a reportable substance in the manufacture or remanufacture of metal products, machinery, or equipment, and the substance is contained in the final machinery or equipment

Examples of activities that **do not meet** the definition of "use in the manufacture of a good":

- You use a product, which contains a reportable substance, to service machinery and equipment, including machinery and equipment used in the manufacture of your products
- You use a manufactured item that contains a reportable substance in the assembly of another manufactured item

Tip: For the purposes of the notice, remanufacturing is considered to fall under the "use in the

manufacture of a good" activity.

For substances in Part 3 of Schedule 1, only substances that are used in the manufacture of a mixture, product or manufactured item associated with an applicable application code or specific use should be considered in your calculation to determine if you meet the reporting criteria.

3.2.4 Use in activities other than the manufacture of a mixture, product or manufactured item (Use in other activities)

"Use in other activities" means the use of a substance alone, in mixture or in a product for purposes other than to manufacture a good. The use of a manufactured item is not to be considered in this section.

Only substances in Part 4 of Schedule 1 need to be considered for this activity.

Examples of activities that **meet** the definition of "use in other activities":

- You use a product containing a reportable substance to clean your facility
- You use a product containing a reportable substance for repair or maintenance on manufacturing equipment
- You use a metalworking fluid (for example, coolants, lubricants, cutting oils) for activities such as machine finishing, machine tooling, and other metalworking and metal-forming operations that lead to the repair or maintenance of a good
- You use a product containing a reportable substance to strip: furniture, metal parts, parts of a car, building surfaces (for example, floors, porch railings, and walls), etc.

Examples of activities that **do not meet** the definition of "use in other activities":

- You use a mixture containing a reportable substance to make a product
- You use a manufactured item containing a reportable substance in your facility

3.3 Quantity and concentration thresholds

Any person who manufactured a substance, imported a substance, used a substance, mixture or product in the manufacture of a good or used a substance, mixture or product in other activities must respond to the notice if they meet the thresholds outlined in Table 1.

Tip: The quantity threshold applies to each reportable activity and each substance, on a company-wide basis.

If you imported a reportable substance in a good during the reporting year, you will need to determine whether the good also meets the concentration threshold. Similarly, if you used a reportable substance either in the manufacture of a good or in other activities, you will need to determine whether you meet the concentration threshold.

3.4 How to determine if you meet the quantity and concentration thresholds

You are required to report the quantity of the reportable substance itself, in kilograms (kg), and not the quantity of the mixture, product or manufactured item containing the substance.

The sample calculation (Equation 1) and examples below may help you calculate whether your company meets the reporting thresholds of the notice.

Equation 1: General formula for determining the total quantity of a reportable substance in a good

Total Quantity $_{(\text{Substance A})}$ = Quantity $_{(\text{Good})}$ x % Concentration $_{(\text{Substance A in Good})}$

Quantity = quantity in kilograms
Substance A = a reportable substance listed in Schedule 1 of the notice
Good = any mixture, product or manufactured item containing substance A
% Concentration = concentration of Substance A by weight (w/w%) in the good

3.4.1 Sample calculations

If you imported 500 kg of Good X and Substance A is present in Good X at a concentration of 50% then:

Total Quantity $_{(\text{Substance A})}$ = 500 kg $_{(\text{Good X})}$ x 50% $_{(\text{Concentration of substance A in Good X})}$

Total Quantity $_{(\text{Substance A})}$ = 250 kg

If you imported 100 kg of Good Y which contains Substance A at a concentration of 10% and you also imported 400 kg of Good Z which contains Substance A at a concentration of 50% then:

Total Quantity $_{(\text{Substance A})}$ = (100 kg $_{(\text{Good Y})}$ x 10%) + (400 kg $_{(\text{Good Z})}$ x 50%)

Total Quantity $_{(\text{Substance A})}$ = 210 kg

Example for total **quantity of a substance imported**:

In the reporting year, you imported:

- 8 kg of Substance A alone
- 500 kg of Product X, which contained 0.2% of reportable Substance A
- 75 kg of Product Y, which contained 0.2% of reportable Substance A

Substance A is on Part 1 of Schedule 1. Therefore, Product X and Product Y meet the concentration threshold of equal to or above 0.1% for an imported product and Substance A alone is not subject to a concentration threshold; however, the total quantity threshold for Substance A must also be met across all imports in the reporting year, which is determined as follows:

Total Quantity $_{(\text{Substance A})}$ = 8 kg $_{(\text{Substance A})}$ + (500 kg $_{(\text{Product X})}$ x 0.2%) + (75 kg $_{(\text{Product Y})}$ x 0.2%)

Total Quantity $_{(\text{Substance A})}$ = 9.15 kg

Since the total quantity of the imported substance A is less than the total quantity threshold of greater than 100 kg, **you do not meet** the reporting criteria for the reportable substance even if the equal to or above 0.1% concentration threshold is met. You are therefore not required to report the import of Substance A. As you do not meet the reporting criteria, but you have activity

with one or more of the substances, you are encouraged to submit an SHI. Section 15 of this document has more information about SHI submissions.

Example for total **quantity used in the manufacture of a good**:

In the reporting year, your company used 300,000 kg of Mixture Z that contained 10% Substance B in the manufacture of a good. Substance B is in Part 2 of Schedule 1. The total quantity of Substance B that is used is determined as follows:

$$\text{Total Quantity}_{(\text{Substance B})} = 300{,}000 \text{ kg}_{(\text{Mixture Z})} \times 10\%$$

$$\text{Total Quantity}_{(\text{Substance B})} = 30{,}000 \text{ kg}$$

The total quantity (30,000 kg) of the substance is above the reporting threshold of 1000 kg and the concentration of the reportable substance in the mixture is equal to or above 0.1% concentration threshold; therefore, **you do meet** the reporting criteria for the substance. You are required to report the use of Substance B in the manufacture of a good.

3.4.2 Examples

The following examples provide additional guidance for determining whether you meet the reporting criteria of the notice.

You **do meet** the reporting criteria if, during the reporting year:

- You imported 2,000 kg of a mixture that contained 10% of a reportable substance listed in Part 1 of Schedule 1. Therefore, the quantity of the reportable substance imported was 200 kg. 1,500 kg of the mixture (containing 150 kg of the substance) was then used by the company to manufacture a good
    - In this case, **you do meet** the concentration (equal to or above 0.1%) and quantity (greater than 100 kg) thresholds of the reporting criteria for the import activity and the use in the manufacture of a good activity; therefore, you are required to respond to the notice for both activities
- You manufactured 400 kg of a reportable substance listed in Part 1 or Part 4 of Schedule 1.
    - In this case, **you do meet** the quantity threshold (greater than 100 kg) of the reporting criteria. You are required to respond to the notice
- You imported 60,000 kg of reportable manufactured item that contains a reportable substance in Part 1 or Part 4 of Schedule 1. The concentration of that substance was 1%. The total quantity of the reportable substance imported was 600 kg.
    - In this case, **you do meet** the quantity threshold (greater than 100 kg) and concentration threshold (equal to or above 0.1%) of the reporting criteria. You are required to respond to the notice
- You imported a reportable substance, in Part 2 of Schedule 1, alone and it was shipped directly to each of your three Canadian facilities. The facilities received 500 kg, 200 kg, and 400 kg of the reportable substance respectively. You imported a total of 1,100 kg of the reportable substance on a company-wide basis.
    - In this case, **you do meet** the quantity (greater than 1000 kg) threshold of the reporting criteria for the import activity. You are required to respond to the notice
- You imported 7,000 kg of Product A which contained 10% of a reportable substance in Part 1 or Part 4 of Schedule 1 (equal to 700 kg of the substance) and 200,000 kg of Product B that contained 0.01% of the same substance (equal to 20 kg of the substance).

    - In this case, Product B does not meet the concentration threshold of equal to or above 0.1% or the quantity threshold of greater than 100 kg, you are not required to consider Product B in your calculations for determining if you meet the reporting criteria. However, since **you do meet** the quantity threshold (greater than 100 kg) and concentration threshold (equal to or above 0.1%) for Product A, you are required to respond to the notice.
- You used 10,000 kg of Product C containing 10% of a reportable substance listed in Part 4 of Schedule 1, to clean facility equipment. The total amount of the reportable substance was 1,000 kg.
    - In this case, **you do meet** the quantity (greater than 100 kg) and concentration (equal to or above 0.1%) thresholds and you are required to respond to the notice.

Tip: If you know that the quantity threshold is met but the concentration information is not available to you even after reasonable efforts were made to obtain that information from your supply chain, you should respond to the notice and inform your supplier of the blind submission process.

You **do not meet** the reporting criteria if:

- You manufactured more than 100 kg of a reportable substance during a different calendar year only (that is, not the reporting year)
- You manufactured 500 kg of a reportable substance in Part 2 of Schedule 1
- You imported 1,100,000 kg of a manufactured item that contained 0.01% of a reportable substance. The total quantity of the substance imported was 110 kg, but the concentration was 0.01% and that **does not meet** the concentration threshold (equal to or above 0.1%)
- You used 500 kg of a mixture that contained 10% of a reportable substance in the manufacture of a product. Although you meet the concentration threshold (equal to or above 0.1%), you **do not meet** the quantity threshold (greater than 100 kg) as only 50 kg of the substance itself was used
- You did not have any activity with the reportable substances. You may submit a DNE

Tip: If you had activity with a reportable substance but the quantity was below the 100 kg or 1000 kg thresholds, or the concentration was below 0.1%, you are encouraged to submit the information via an SHI.

4. Section 3 of the notice – Successor or assign of person

Section 3 of the notice requires any successor or assign of the person described in Section 2 of the notice to respond to the notice.

5. Section 4 of the notice – Exclusions

Section 4 of the notice lists exclusions that apply to the notice. Some additional information that may help you determine if an exclusion applies to you can be found below.

“In transit” refers to the portion of an international transboundary movement of a substance through the territory of a country that is neither the point of origin nor the final destination.

Whether something is considered “in transit” has to do with shipping destinations of the goods at the time of entry into Canada. Cases where goods are warehoused in Canada and then sold or distributed to foreign customers are reportable.

The following two scenarios illustrate what may or may not be considered "in transit":

- Goods are shipped from Europe to Canada, where they are transferred to trucks that transport them to their final destination in the USA
    - These goods **are considered** "in transit"
- Goods are shipped from Europe to Canada. The goods remain on their pallets, shrink wrapped, and are stored in a distribution warehouse until they are sold internationally and shipped accordingly (exported)
    - These goods **are not considered** "in transit"

If you had activity with a reportable substance listed in Part 3 of Schedule 1 of the notice, but the application of the imported substance or the manufactured good is not included in one or more of the application codes or specific uses listed in Part 3, you are not required to respond to the notice.

Should one or more exclusion apply, you are not required to provide information on the excluded activity or good; however, you are encouraged to submit an SHI to inform the Government of this activity. Activities that are not excluded may still require your response as it relates to reportable substances.

6. Section 5 of the notice – Amalgamated information for multiple facilities

A company that owns more than one facility must respond to the notice on a company-wide basis. A single response to the notice must be submitted for the company. All sections of the notice require information to be provided at the company-level, with the exception of section 8 of the notice which requires information to be provided for each relevant facility.

7. Section 6 of the notice – Contact information

In Section 6, the contact information required must be provided for the person subject to the notice, which may be a company or organization. The information required (as prescribed in Section 6 of the notice) must be entered in Environment and Climate Change Canada's Single Window Information Manager (SWIM) online reporting system as well as the ERF. More information on how to report data in the ERF and through the SWIM online reporting system can be found in Sections 14 and 17 of this document, respectively.

8. Section 7 of the notice – Total quantities

In Section 7, you are required to provide the total quantities of reportable substances for each activity listed in Section 7. Section 7 of the notice applies to the reportable substances for which the reporting criteria listed in Section 2 of the notice are met.

Quantities reported in this section of the notice should be:

- for the reportable substance itself, reported in kilograms (kg), and **not** for the quantity of the good containing the reportable substance
- rounded to the nearest kg or 10 kg.
    - If that is not possible, rounding to two significant figures is also acceptable

8.1 Quantity manufactured

You must provide the total quantity of the reportable substance that you manufactured in Canada during the reporting year. You should provide the sum of quantities of each substance in Parts 1, 2 and 4 manufactured in the reporting year.

8.2 Quantity imported

You must provide the total quantities of the reportable substance that you imported alone, in a mixture or product, or in a manufactured item into Canada during the reporting year. If you imported a reportable substance in a mixture, product or applicable manufactured item, you will need to use the concentration of the reportable substance in the mixture, product or manufactured item to calculate the quantity of the substance imported. For more information, see subsection 3.4 of this document.

Note for substances in Parts 1, 2 and 4, only imports of the manufactured items listed in clauses 2(2)(*b*)(iii)(A) to 2(2)(*b*)(iii)(J) of the notice should be reported (see Table 2 of this document for additional details). For substances in Part 3 of Schedule 1, only imported substances described by an associated application code or specific use should be reported.

Tip: Enter the quantity imported in the column of the ERF that best describes your activity (alone, in a mixture or a product, or in a manufactured item). The sum of all the import quantities should equal to total quantity of the substance imported in the reporting year.

8.3 Quantity used in the manufacture of a good

You must provide the total quantity of the reportable substance that you used in the manufacture of a good. The quantity for this activity applies to the use of a reportable substance alone, in a mixture or in a product but not a manufactured item.

For substances in Part 3 of Schedule 1, only substances (whether alone, or in a mixture or a product) used to manufacture a good that is described by application code or specific use should be reported.

This activity includes both situations where a reportable substance does or does not end up in the good that is manufactured. You are required to indicate whether the substance used is contained in the manufactured mixture, product, or manufactured item.

- If the substance is not contained in the mixture, product or manufactured item manufactured, you must provide the applicable substance function code(s) that describe the function of the substance.
    - For more information on substance function codes, please see subsection 10.1.2 of this document.
- If code U999 (Other) is provided, you must also provide a written description of the substance function
- If the substance is contained in the mixture, product or manufactured item manufactured, additional information is required in Section 9

Tip:

- When a substance is used in the manufacture of various mixtures, products or manufactured items, additional information is required in Section 7 for the goods that do not contain the substance and in Section 9 for those that do contain the substance.

8.4 Export quantity for Part 2 of Schedule 1 substances

You must provide the total quantity of substance exported for any substances listed in Part 2 of Schedule 1. Export quantities for substances in other parts of Schedule 1 will be required in section 9.

8.5 Quantity used in other activities

You must provide the total quantity of the reportable substance listed in Part 4 of Schedule 1 that you used in activities other than the manufacture of a good. The quantity for this activity applies to the use of a reportable substance alone, in a mixture or in a product but not in a manufactured item.

You are also required to provide a description of the activities with the substance on a company-wide level. Typical activities include cleaning, maintenance and repair.

8.6 Example of information required for Section 7 of the notice:

During the reporting year, you:

- Manufactured 2,000 kg of Substance A and then used it in the manufacture of a good. Substance A is in Part 2 of Schedule 1.
  - The total quantity of Substance A manufactured is 2000 kg and the total quantity used in the manufacture of the good is 2000 kg, which meets the quantity threshold for substance alone in both cases (greater than 1000 kg).
  - Substance A is not contained in the final good. The substance function code for Substance A would be U081 Intermediate.
  - Since Substance A is not contained in the good, the export quantity is 0kg
- Imported 20 kg of Substance B alone. You also imported 1,000 kg of a mixture containing Substance B at a concentration of 10% (equal to 100 kg of Substance B). Substance B is in Part 1 of Schedule 1.
  - The total quantity of Substance B imported is 120 kg and meets both the quantity threshold (greater than 100 kg) and concentration threshold (equal to or above 0.1%).
  - Note: The import quantities should be reported in the appropriate fields in the Excel Reporting File
- Imported 5000 kg of a mixture containing Substance C at a concentration of 20% (1000 kg of Substance C). Substance C is in Part 1 of Schedule 1. 500 kg of substance C is used in the manufacture of various goods.
  - The total quantity threshold (greater than 100 kg) and concentration threshold (equal to or above 0.1%) are met for both the import and use of the substance.
  - The substance is contained in all the goods manufactured except for one. The substance function code, U081 Intermediate, would be provided because the good does not contain the substance

- Used 150 kg of Substance D alone in the manufacture of a good. Substance D is in Part 3 of Schedule 1.
  - The total quantity of the Substance D meets the quantity threshold for use of a substance alone (greater than 100 kg) and the good manufactured is described by an associated application code.
  - Since Substance D is contained in the manufactured good, the substance function code does not need to be provided in Section 7 but should be provided in Section 9.
- Used 2,000 kg of a cleaning product that contained Substance E at a concentration of 50%. Substance E is in Part 4 of Schedule 1.
  - The total quantity of the substance used in other activities is 1,000 kg which meets both the quantity threshold (greater than 100 kg) and concentration threshold (equal to or above 0.1%).
  - The description provided would be “used for cleaning facilities”.

Table 3 and 4 summarizes the information that would be required in Section 7 of the notice based on the information above.

Table 3. Example of information required for Section 7(a) - 7(c) of the notice

Substance	Total quantity manufactured (kg)*	Quantity imported – substance alone (kg)**, ***	Quantity imported – substance in a mixture or in a product (kg)	Quantity imported – substance in a manufactured item (kg)	Total quantity used in the manufacture of a good (kg)
A	2000	0	0	0	2000
B	0	20	100	0	0
C	0	0	1000	0	500
D	0	0	0	0	150
E	0	0	0	0	0

* Includes incidental manufacture of the substance
** Total quantity imported represents the sum of three import quantities: substance alone, substance in a mixture or product and substance in an applicable manufactured item
*** Please ensure that you do not repeat quantities for multiple import columns if you are only importing through one of these ways. For example, if you are only importing the substance alone, do not fill out the other import columns

Table 4. Example of information required for Section 7(c)(i) - 7(f) of the notice

Substance	Substance used is contained in any manufactured mixtures, products, or manufactured items?	Substance Function Code(s)	U999 Description	Quantity of substance exported in Part 2 of Schedule 1	Quantity used in other activities (kg)	Description of activities
A	No	U081	-	0	-	-
B	-	-	-	-	-	-

C	Yes and No*	U081	-	-	-	-
D	Yes	-	-	-	-	-
E	-	-	-	-	1000	Used for cleaning facilities

*Yes and No means that the substance is used to make both goods that contain the substance and goods that do not contain the substance.

9. Section 8 of the notice – Facilities

Section 8 of the notice applies to reportable substances that were released or may have been released from the facility to the environment in quantities greater than 100 kg and for which the reporting criteria of one or more of the following activities are met:

- manufactured
- used in the manufacture of a good
- used in activities other than in the manufacture of a good (only for substances in Part 4 of Schedule 1)

Section 8 does not apply to facilities:

- that are used solely for distribution and warehousing (including retail facilities)
- where the activity with the reportable substance has no potential release of reportable substances to the environment
- where less than 100 kg of a reportable substance was released or may have been released to the environment

In section 8 of the notice, you are required to provide information on your Canadian facilities. You should consider both known as well as potential releases of a reportable substance from your facility. See Subsection 9.6 of this document for additional guidance and examples of releases.

Tip: Section 8 of the notice applies to your Canadian facilities only, not your customer's facilities.

9.1 Definition of environment

When identifying release to the environment, you should also consider the following definition:

The term "environment" reads in subsection 3(1) of the Act as follows:
"**environment** means the components of the Earth and includes

(a) air, land and water;
(b) all layers of the atmosphere;
(c) all organic and inorganic matter and living organisms; and
(d) the interacting natural systems that include components referred to in paragraphs (*a*) to (*c*)."

9.2 Examples

You **are required** to provide information for a facility if, for example, during the reporting year you did one of the following activities that met the reporting criteria at the company-level as per paragraphs 2(2)(*a*), (*d*), (*e*) or (*f*) of the notice:

- Used a mixture containing a reportable substance in Part 4 of Schedule 1 on-site to clean surfaces

- Imported a reportable substance and used it to manufacture a good at your facility
- Incidentally produced a reportable substance during the manufacture of a household cleaner
    - The reportable substance is considered to be manufactured in this facility
- Imported a coating product containing a reportable substance to a Canadian manufacturing facility, which is then used on site as a water repellant in food packaging.
    - In this example, the product is used in the manufacture of a good, therefore the facility must be reported
- Used a reportable substance, in Part 4 of Schedule 1, on-site with potential losses to wastewater through raw material handling, compounding, packaging, equipment cleaning, direct cooling water, wastewater from air treatment, or cleaning of production tools or equipment

You **are not required** to report your facility if, for example, during the reporting year you did one of the following:

- Imported a product containing a reportable substance to your Canadian distribution center that was packaged into boxes and shipped to customers to fulfill online sales.
    - The distribution center does not need to be reported as a facility
- Imported a product containing a reportable substance in bulk containers to your facility to be repackaged into smaller containers that are sold to retailers.
    - Since you imported a product that is not used in the manufacture of another good, the facility does not need to be reported
- Imported children's toys (manufactured items) containing a reportable substance to retail stores in Winnipeg.
    - Import to retail stores is not required to be reported in Section 8

You are required to provide the information in paragraphs 8(*a*) and 8(*b*) of the notice for your reportable facilities and the information in paragraph 8(*c*) of the notice for each substance at your facilities.

9.3 Facility name and address

You must provide the name and the address of each of your reportable facilities, including the facility physical street address, city, province and postal code.

9.4 NAICS Code

You must provide the NAICS code that applies to the activities with the reportable substances at the facility. A list of six-digit codes of the North American Industry Classification System is available on the Statistics Canada website and in the ERF.

If more than one NAICS code applies to the activities at the facility, you can provide them as additional codes in the ERF. More information on how to report data in the ERF can be found in Section 14 of this document.

9.5 Quantities

Provide the following quantities in kilograms (kg) **for each reportable facility**:

- The quantity of each reportable substance manufactured at each facility
- The quantity of each reportable substance used at each facility in the manufacture of a mixture, a product, or a manufactured item, whether alone, in a mixture or in a product

- The quantity of each reportable substance in Part 4 of Schedule 1 used at each facility in activities other than in the manufacture of a mixture, a product or a manufactured item, whether alone, in a mixture or in a product
    - You are required to provide a description of these uses

The quantities in this section are generally expected to be a facility level breakdown of the quantities provided in Section 7 of the notice.

Quantities reported in this section of the notice should be:

- for the reportable substance itself, reported in kilograms (kg), and **not** for the quantity of the good containing the reportable substance
- rounded to the nearest kg or 10 kg
    - If that is not possible, rounding to two significant figures is also acceptable

9.6 Monitoring of releases of the substance to air, water or land

You must indicate whether releases of the substance from the facility to air, water or land are monitored. Monitoring and surveillance involve the regular collection of physical, chemical and biological data using standard methods and protocols to detect and characterize environmental change.

The term “release” reads in subsection 3(1) of the Act as follows:

"**Release** includes discharge, spray, inject, inoculate, abandon, deposit, spill, leak, seep, pour, emit, empty, throw, dump, place and exhaust.”

Release includes direct or indirect emissions or discharges of a substance in any form (liquid, solid or gas) and into any media (air, water or soil), whether the release is intentional or non-intentional during normal operations. The following are examples of different sources of releases of a substance in either solid (for example, powder, pellet), liquid (for example, sludge, solution) or gaseous (for example, vapour), state:

- Emissions to air – discharges through a stack, vent or other point release, losses from storage and handling of the substance or products containing the substance, fugitive emissions, spills and accidental releases, and other non-point releases
- Releases to surface waters – direct and indirect discharges to water bodies, including discharges to municipal wastewater and stormwater collection and/or treatment systems, spills and leaks
- Releases to land – underground injections, discharges to groundwater, and discharges resulting from spills, leaks and other

For greater clarity, any loss of the substance from the facility, even if indirect, should be considered. Losses can occur, for example, during cleaning of floors, cleaning of lines or from release of contact cooling waters.

10. Section 9 of the notice – Information on goods sold

Section 9 of the notice applies to reportable substances in goods sold listed in Parts 1, 3 or 4 of Schedule 1 for which the reporting criteria of one or more of the following activities are met:

- Manufacture
- Import

- Use in the manufacture of a mixture, a product or a manufactured item (excludes the use of a manufactured item)

If you meet the reporting criteria under paragraphs 2(2) (*a*) (*b*) (*c*) (*d*) or (*e)* of the notice and sold a good containing a reportable substance (including a product that contains only the substance alone), you must provide the information required in subsection 9(1) of the notice.

For the purposes of the notices a good may be a mixture, product or manufactured item containing the substance.

Once the above-mentioned reporting criteria are met, you must report in subsection 9(1), any level of quantity and concentration of a reportable substance contained in a good sold. For example, you imported and used a mixture containing 2000kg of a substance listed in Part 1 at a concentration of 5% by weight (w/w%) to produce a good. The good you produced and sold contains 50kg of the substance listed in Part 1 at a concentration of 0.08% by weight (w/w%). Therefore, in subsection 9(1), you would need to report 50kg for the quantity and 0.08% by weight (w/w%) for the concentration of the substance in the goods sold.

Section 9 of the notice does not apply to:

- reportable substances listed in Part 4 of Schedule 1 were only used in activities other than in the manufacture of a good
- reportable substances listed in Part 2 of Schedule 1

10.1 Reportable codes

For each reportable substance listed in Parts 1, 3 or 4 of Schedule 1, you are required to provide:

- the application code (C code) that describes the goods (whether or not for final use) containing the substance
    - For each application code, the substance function code(s) (U codes) that describe the substance function in the goods (whether or not for final use);
        - If there is more than one substance function code that applies to the application, you must provide the main substance function code and any other substance function code(s)
        - If code U999 (Other) is selected, you must provide a written description of the substance function
    - If there are no applicable codes, you can use code C999 (Other) and provide a written description in the notes column of the ERF in section 9

Tip: It is possible to have several combinations of U and C codes for the same substance across different goods. As an option it is possible to use multiple rows in the ERF for a single substance for Section 9. For example, if you use a substance to produce multiple goods with different U and C codes, you can allocate a row per good or type of good.

10.1.1 Application codes

Application codes begin with the letter C and are used to identify the application of the substance alone, mixture, product or manufactured item containing the substance with regards to its purpose in a consumer or commercial setting. Application codes have been updated to align with the Organization for Economic Co-operation and Development's proposed list internationally harmonized codes.

For example, if the substance is contained in:

- a shampoo, select “C140 – Hair care products (liquid)”
- a sunscreen, select “C143 – Skin applied products (non-soap)”
- a plastic toy truck, select “C322 – Toys intended for children’s use (and child dedicated manufactured items) made of hard plastic” or “C323 – Toys intended for children’s use (and child dedicated manufactured items) made of soft plastic”
- products applied to impart colour(s) to textiles, select “C112 - textile (fabric) dyes (pre-market)” or “C113 – textile (fabric) dyes (post-market)”

If a good has more than one application, you are required to report the applicable code that best describes the application. C999 (Other) can be used when there is no other code to match the application of the good, and you can provide a written description in the notes column of the ERF in section 9. For example, if you produce an industrial intermediate with no appropriate application codes, then you may use code C999 (Other). The application codes are listed online and in the “Substances and Codes” tab of the ERF with their descriptions.

10.1.2 Substance function codes

Substance function codes begin with the letter U and are used to describe the function of the substance itself with regards to the intended physical or chemical characteristic for which a chemical substance is consumed as a reactant; incorporated into a formulation, mixture, or product; or used. Substance function codes have been updated to align with the Organization for Economic Co-operation and Development’s proposed list internationally harmonized codes.

For example, if the substance function is:

- used to eliminate unpleasant odour and protect against the formation of malodour, select “U042 – Deodorizer”
- a monomer to make polycarbonate plastic, select “U081 – Intermediate”
- to reduce friction or heat in a vehicle lubricant, select “U085 – Lubricating agent

If a substance has more than one function in a good, you can also report secondary function codes in the ERF. Code U999 should only be used when there is no other code to match the function of the substance. The substance function codes are listed online and in the “Substances and codes” tab of the ERF with their descriptions.

10.2 Concentration and quantity of the substance in the goods

For each combination of substance and application code, you are required to provide the concentration or range of concentrations, reported as a weight percentage (w/w%), the quantity or quantity range, reported in kilograms (kg) of the reportable substance contained in the goods sold, and the export quantity or export quantity range, reported in kilograms (kg) of the reportable substance in the goods sold.

Quantities reported in this section of the notice should be:

- for the goods sold, reported in kilograms (kg), and containing the reportable substance
- rounded to the nearest kg or 10 kg
    - if that is not possible, rounding to two significant figures is also acceptable

Tip: You can use multiple rows for each combination of substance and application code in the ERF. This might be preferential if you produce more than one type of good for a substance and application code combination.

10.3 Information on goods intended for final use or for use in the manufacture of other goods

For subsection 9(2) of the notice, you must provide information on the goods sold that are intended for final use in Canada.

For subsection 9(3) of the notice, if the goods sold are intended for use in the manufacture of other goods in Canada, you must provide information for the goods intended for final use, if known. These may be goods that were manufactured by your customers using the goods that you sold to them. In addition, these may be goods that were manufactured by companies further down in the supply chain.

10.3.1 Description of the goods

For each good, you are required to provide a concise written description of the goods intended for final use (see subsection 10.4 of this document for examples).

Tip: When answering the subsection 9(3), if you do not know the description of the goods intended for final use, you may indicate in the ERF that this information is not known.

10.3.2 Common or generic names

You are also required to provide the common or generic name of the goods intended for final use containing the substance. If your own good is not final, you should provide the common or generic name of the good intended for final use containing the substance (see subsection 10.4 of this document for examples).

Tip: When answering the subsection 9(3), if you do not know the common or generic name of the goods intended for final use, you may indicate in the ERF that this information is not known.

10.3.3 Intended use of the goods intended for final use

You must consider if the goods intended for final use are intended for use in commercial activities, consumer activities, or for use by or for children 14 years of age or younger.

Commercial use refers to the use of a substance or a good containing a substance, by a commercial enterprise providing saleable goods or services.

For example:

- Substance is contained in a good sold to a company as heavy factory machinery
- Substance is contained in a good (for example, commercial carpet cleaning liquid) that is distributed to professional office carpet cleaning companies

Consumer use refers to the use of a substance that is directly, or as part of a good, sold to or made available to consumers for their use in or around a permanent or temporary household or residence, a school, or a recreational area.

For example:

- Substance is contained in an imported good (for example, body lotion or disinfectant wipes) that is sold or made available to consumers

- Substance is contained in a product (for example, paint) that is sold or made available to consumers for do-it-yourself projects

Intended to be used by or for children refers to a good intended for use by or for children 14 years of age or younger.

For example:
- Moisturizer intended for infant use
- Wipes to clean infant and children genitalia, noses, mouths and/or hands
- Craft products intended for children use
- Toys intended for children use
- Infant formula packaging intended for infant use
- Hand soap used by all ages

Tip: When answering the subsection 9(3), if you do not know the intended use of the goods intended for final use, you may indicate in the ERF that this information is not known.

10.4 Examples of information required for section 9

Company A uses a reportable substance listed in Part 1 of Schedule 1 in the manufacture of two types of goods that are all-purpose household cleaning products (subsections 9(1) and 9(2) of the notice). The goods are intended for final use in Canada:
- Application code: C118 - All purpose liquid cleaner/polish
- Substance function code: U031 - Cleaning agent
- Concentration for goods sold: 10-15% (concentration of good A is the lower end of the range and the concentration of good B is the higher end of the concentration range)
- Quantities for goods sold: 1000 kg (sum of the quantities of the substance in good A and good B)
- Were the goods intended for final use in Canada? Yes
- Description of the goods intended for final use: all-purpose household cleaning product
- Common or generic names of the goods intended for final use: all-purpose cleaner
- Intended uses of the goods intended for final use: consumer use

Note: Reporting for good A and B could be done in 1 row or 2 rows of the Section 9 tab of the Excel Reporting File. The example above is for reporting in 1 row.

Company B manufactures a mixture that is sold to another company that makes natural health products (subsections 9(1) and 9(3) of the notice). The mixture contains a substance from Part 3 of Schedule 1:
- Application code: C504 – Natural Health
- Substance function code: U004 – Active ingredients in health products
- Concentration for the good sold: 50%
- Quantities for the good sold: 10 kg
- Were the goods intended for use in the manufacture of other goods in Canada: Yes
- Description of goods intended for final use: natural health products
- Common or generic names of goods intended for final use: lotion, pain relief cream

- Intended uses of the goods intended for final use: consumer use. If Company B does not know what the good intended for final use containing the active ingredients in health products, they can apply “not known”

Company C imports children’s toys for retail purposes (subsections 9(1) and 9(2) of the notice). The toys contain a substance from Part 1 of Schedule 1:

- Application code: C322 – Toys intended for children’s use (and child dedicated manufactured items) made of hard plastic
- Substance function code: U095 – Plasticizers, specific to polymers
- Concentration for goods sold: 1%- 3% (the range of concentration for the good)
- Quantity for goods sold: 150 kg - 450 kg (based on the range of concentration, this is the range of quantity of the substance in the good)
- Were the goods intended for final use in the Canada? Yes
- Description of goods intended for final use: rattles made of plastic
- Common or generic names of the goods intended for final use: toy rattle
- Intended uses of the goods intended for final use: consumer use and use by or for children

11. Section 10 of notice – Unpublished studies

Section 10 of the notice applies to all reportable substances for which the reporting criteria listed in Section 2 of the notice are met.

In section 10 of the notice, you are required to provide the title(s) of any unpublished data or studies that may be in your possession or to which you may reasonably be expected to have access for each reportable substance that have not already been provided to the Government of Canada under the *New Substances Notification Regulations (Chemicals and Polymers)* or under Section 70 of the Act.

The title should include the author and the year in which the study was performed. For example, the following information should be reported in the ERF for an acute toxicity study:

Title of study: A 48-hour flow-through acute toxicity test with Daphnia magna (Peter et al. 2011)

For the purposes of the notice, data or studies are considered "unpublished" if they are not readily found using standard search engines (for example, Scopus, Pubmed, Toxline, Google, etc.). The unpublished data or studies can be from any calendar year. Full data or studies are not being requested at this time.

Tip: If the title of your unpublished data or study is in a language other than English or French, it can still be submitted. You are also welcome to translate the title(s) to English or French before submitting.

You are only required to provide the title(s) of unpublished data or studies for substances that meet the reporting criteria. However, you are encouraged to submit the title(s) of unpublished data or studies on reportable substances that do not meet the reporting criteria in an SHI.

Please note that Section 70 of CEPA may also be applicable for substances that do not meet the reporting criteria, and this is a mandatory information gathering provision under the Act. Examples of information that may be submitted under section 70 include, but are not limited to,

toxicity studies, information on physical-chemical properties, absorption or leaching potential, concentrations, quantities, uses, monitoring data.

12. Request for Confidentiality

Pursuant to section 313 of the Act, any person who provides information in response to the notice may submit a written request that it be treated as confidential.

A request for confidentiality should only be made for information that is considered confidential under Canadian law.

If you provide information in response to the notice and have reason to believe your information is truly confidential, you are required to provide the reason for requesting confidentiality for each data element. Information can be declared confidential for the following reasons:

- It is a trade secret of the submitter
- It is information of a financial, commercial, scientific or technical nature that is treated consistently in a confidential manner by the submitter
- Its disclosure could reasonably be expected to result in material financial loss or gain to, or could reasonably be expected to prejudice the competitive position of, the submitter
- Its disclosure could reasonably be expected to interfere with contractual or other negotiations of the submitter

Please note that as per the Approach to disclose confidential information and promote transparency in chemicals management, certain data elements are generally not expected to be confidential. Release of their information is seen as desirable to promote transparency. That is the case for the following two data elements requested in this notice:

- Common or generic names of goods sold or goods intended for final use
- Intended use of goods intended for final use

Additional clarifications may be required to justify your request for confidentiality. If that is the case, you will be notified and given the opportunity to provide further written justification for your request.

13. Blind submissions

To determine whether you meet the reporting criteria of the notice, and in order to complete your response, communicating your needs up the supply chain is critical, including requesting information from a supplier of imported goods. A supplier may be reluctant to provide information to you if it is Confidential Business Information. In such a case, you and your supplier can agree to both participate in a joint response via blind submissions, where each party submits part of the information directly to the Government of Canada. Blind submissions allow you to meet your reporting obligation, while protecting the supplier's confidential business information. Blind submissions can also be initiated by a supplier who knows or suspects that a customer should report, based on quantities purchased.

Here are the steps to follow to initiate the blind submission process:

1. Canadian companies legally responsible for reporting to the notice reach out to their suppliers to discuss whether to pursue the blind submission process

2. If both parties agree to participate in a joint blind response, the parties should contact the Substances Management Information Line via joint email to initiate the blind submission process
3. The Substances Management Information Line will provide both parties with further instructions on how to submit their respective information:
    - A blind submission coordination form will be provided, to indicate which data elements each company will provide
    - Once both companies agree, send the form back to the Substances Management Information Line in order to confirm the intent of both companies to participate in blind submission
        - Only one form is required per submission (that is, for all the reportable substances)
    - An Excel reporting file for blind submission will be provided, for each company to complete and submit their respective information through Environment and Climate Change Canada's Single Window

Tip: If you are completing a regular ERF and a blind ERF, we would recommend proceeding with two online SWIM submissions.

13.1 Example

During the reporting year, you imported Product 123 into Canada from a foreign supplier. You follow up with your supplier to obtain information on the composition of Product 123 (CAS RN and concentration of the reportable substance in the product). Your supplier confirms that Product 123 contains a reportable substance and that based on the total quantity of Product 123 you purchased, you meet the reporting criteria outlined in Section 2 of the notice. However, your supplier is reluctant to share the composition of Product 123 since their formulation is confidential. You both agree to pursue a blind submission process. You email the Substances Management Information Line and copy your supplier on the email to provide the information requested in Section 13 of this guidance document.

The Substances Management Information Line will provide you and your supplier further instructions on how to submit blind submissions through Environment and Climate Change Canada's Single Window.

You and your supplier will complete the blind submission coordination form to indicate which data elements each company will provide and you will send the form back to the Substances Management Information Line in order to confirm the intent of both companies to participate in blind submission.

You and your supplier will then each fill out the blind Excel reporting form and submit it through Environment and Climate Change Canada's Single Window.

Based on information in your possession, you respond to the notice providing as much information as you can (for example, quantity of the Product 123 imported, application code, intended use). Your supplier provides the confidential information required to complete your submission (for example, CAS RN, quantity of the reportable substance in the Product 123 imported ,concentration of the reportable substance in the product and applicable substance function code).

14. Preparing a section 71 submission

If you meet the reporting criteria of the notice, you must provide your response by completing the ERF and using the Environment and Climate Change Canada's Single Window Information Management (SWIM) reporting system to submit a section 71 submission.

To prepare your s.71 submission, download the ERF from the Information Gathering Initiatives page and fill out the requested information. Instructions for completing and submitting the ERF in SWIM are included in the **Instructions** tab of the ERF and in the Section 17 below.

Please ensure to prepare a separate submission for each notice, in accordance with their respective phase 1 and phase 2 reporting periods.

15. Preparing a declaration of stakeholder interest

If you do not meet the reporting criteria of the notice, but had activity with one or more reportable substances, you are encouraged to submit this information through a Declaration of Stakeholder Interest (SHI). An SHI can be submitted when you, for example:

- Did not have any activities with a reportable substance during the reporting year, but had activity in other calendar years
- Imported manufactured items containing the reportable substances not captured by categories 2(b)(iii)(A)-(I) or that do not meet reporting thresholds
- Imported or used goods that contain a reportable substance but do not meet reporting thresholds
- Possess unpublished studies on substances that do not meet reporting criteria
- Have activity with a reportable substance, but fall under an exemption as per section 4 of notice

Examples of the type of information the Government may find useful to receive through an SHI:

- The substance identifier(s) of interest
- For each substance a description of the activities you had with the substance(s)
- The total quantity and concentration of the substance, mixture, product, or manufactured item that was manufactured, imported, or used
- A description of the goods intended for final use containing the substance
- Any other information or details associated with the data requested via this notice for which you may not meet the reporting criteria

You are encouraged to share information that you have even if you do not meet the reporting criteria. The information will help the Government of Canada ensure that all activities representative of the Canadian context (for example, commercial activities, levels of substance use, substance quantities) are considered before taking any further action. The absence of information may result in the use of conservative assumptions in risk assessments and risk management decision making.

Submit an SHI using SWIM (see instructions in Section 17 of this document). If you meet the reporting criteria for some substances but do not meet the criteria for other substances, you should submit an SHI separately from your s.71 submission for the substances for which the criteria are not met.

When providing information through an SHI, please indicate if any of the information is confidential and provide a rationale.

16. Providing a declaration of non-engagement

If you have no involvement with any reportable substances and have no commercial interest, you may send a Declaration of Non-Engagement (DNE) in writing to substances@ec.gc.ca.

Indicate in the subject line of the email “s71 CMP 2026 Notice Phase 1 DNE” or “s71 CMP 2026 Notice Phase 2 DNE” and specify your company name and its contact information by completing the following template:

To whom it may concern,
[Company Name] is hereby submitting a Declaration of Non-Engagement in response to the *Notice with respect to certain substances under the Chemicals Management Plan – 2026 Phase 1* or *Phase 2* (please indicate).

Canadian head office street address:
Business Number:
Contact name:
Title of contact:
Telephone number:
Email address:

17. Submitting via the SWIM online reporting system

To create and manage an Environment and Climate Change Canada Single Window account and/or to submit to the Chemicals Management Plan, refer to the guides and instructions below:

How to use Single Window: guidance - Canada.ca

Single Window for Online CEPA section 71 notice Submissions

Submitting via the Single Window "Chemicals Management – General" Initiative

1. Fill in the "Identification" page and click "Save"
2. On the " Information to Report" page
    - Choose your "Submission Purpose" = "**s.71 CMP 2026 Phase 1**", “**s.71 CMP 2026 Phase 2”**, “**SHI CMP 2026 Phase 1”** or “**SHI CMP 2026 Phase 2**”
    - Enter the "Submission Title" = "**Notice 2026 Phase 1**" or **“Notice 2026 Phase 2”,** and then click "Save"

    Note: Do not add substances.

3. On the "General Document Upload" page, click "Add Document" and upload your documents:
    - **For a section 71 response:** Prior to uploading your completed Excel Reporting File, ensure that your file is saved using the file name format: "**ORGANIZATION NAME s71 CMP 2026 Phase 1 ERF.xlsx "** or "**ORGANIZATION NAME s71 CMP 2026 Phase 2 ERF.xlsx ".**

    - The ORGANIZATION NAME should be identical to the “Business legal name” entered in the ERF and to the “Company Name” listed on the Identification page of CMP's Chemicals Management - General initiative in Environment and Climate Change Canada’s Single Window
- **For an SHI**: under the “Notes” box, indicate the substance identifier(s) from the notice and provide any relevant documents

Note: If you indicated any information was confidential business information, click the lock symbol beside the "File". Click “Add Document” again to upload any other documents, such as unpublished studies or data, and click the lock symbol to indicate CBI as necessary. If a file exceeds 100 MB please contact the Substances Management Information Line.

4. Do not complete the “Confidentiality Justification” on the "General Document Upload page". Information entered in this section will not override the confidentiality responses provided in the Excel reporting file
5. Click "Save" at the bottom of the "General Document Upload" page
6. When the final page of the form is completed, a “Submit” option will appear in the left-hand menu. Alternatively, you can return to the "Chemical Management Plan Dashboard" by clicking on "Home" at the top left of the page. Find the report you would like to submit in the Search Results and select "Submit" under "Actions"
7. Complete the declaration steps and click the “Submit” button

   Note: The status on the CMP "Reporting Dashboard" of a successfully submitted form will be "Submitted". You will receive a "Confirmation of submission" email to acknowledge receipt. We strongly recommend that you retain a copy of all documents that you submit.

Tip: You can save the CM-General form at any stage in the process and return later to complete and submit. Additionally, it is possible to amend a CM-General form once submitted.

18. Extensions

Requests for additional time to respond to this notice must be submitted in writing to substances@ec.gc.ca and must include:

- the organization name
- contact information
- CAS RN of substances involved
- the reason for the request

You must request an extension of time in writing before the reporting deadline. A request for an extension of time received after the deadline will not be granted. It is recommended that any request for an extension be submitted at least fifteen business days before the deadline. Indicate in the subject line of your email “s71 CMP 2026 Notice Phase 1 Extension Request” or “s.71 CMP 2026 Notice Phase 2 Extension Request”. When making your request, please specify the duration for which you need the extension.

19. Questions

You may contact the Substances Management Information Line for any questions concerning the notice:

Phone: 1-800-567-1999 (toll-free in Canada), 819-938-3232 (outside of Canada)
Email: substances@ec.gc.ca
If using email, please indicate “s71 CMP 2026 Notice Inquiry” in the subject line.

Glossary

Commercial use
The use of a substance or a good containing a substance, by a commercial enterprise providing saleable goods or services.

Consumer use
The use of a substance that is directly, or as part of a good, sold to or made available to consumers for their use in or around a permanent or temporary household or residence, a school, or a recreational area.

ERF
The Excel Reporting File used for responding to the notice.

Good
A mixture, a product or a manufactured item.

Import
The movement into Canada from another country of any reportable substance, whether alone, in a mixture, in a product or in a manufactured item.

Intended to be used by or for children
A good intended for use by or for children 14 years of age or younger.

Manufacture
The creation or production of the substance itself and includes both the intentional and the incidental production of the substance.

Manufactured item
An item that is formed into a specific physical shape or design during manufacture and has, for its final use, a function or functions dependent in whole or in part on its shape or design.

Mixture
A combination of substances and does not itself produce a substance that is different from the substances that were combined, including, but not limited to, a prepared formulation, hydrate, and reaction mixture that are characterized in terms of their constituents; and homogenous and heterogeneous alloys.

Not reasonably accessible
Certain data elements requested in this notice may be considered not reasonably accessible (NRA) if your company is not in the possession of these AND reasonable efforts to obtain information did not yield the necessary information.

Product
Excludes “mixture” and “manufactured item”.

Single Window Information Manager (SWIM)
Environment and Climate Change Canada's system that integrates data collected through provincial and federal programs into one streamlined system. All data collected in SWIM is protected and only shared with the program that collects it.

Substance
Any substance listed in Schedule 1 to the notice.

Use in the manufacture of a good
using a reportable substance, whether alone, in a mixture or in a product, to manufacture (that is, to create, to make, to formulate) another mixture, product or manufactured item. This includes when the reportable substance is used in the manufacture of a mixture, product or manufactured item and either does or does not end up in the mixture, product or manufactured item.