

PFAS Reporting Requirements in Canada: What Businesses Need to Know

Monika E. Kotkowska

November 2024



DXC Compliance Data eXchange (CDX):

Your Trusted Partner in Navigating Environmental Compliance and Market Regulations

The PFAS Reporting Rule marks an important step in addressing Canada's environmental issues related to per- and polyfluoroalkyl substances.

Manufacturers and importers must act quickly to meet the new reporting obligations.

A clear understanding of the reporting framework and effective planning are essential for compliance and timely adherence to regulatory deadlines.

Table of contents

Executive Summary	4
What are Per-and polyfluoroalkyl Substances (PFAS)?	5
Non polymers	6
PFAS Polymers.....	7
Emerging Health and Environmental Concerns	8
Awareness of Public Health Impacts.....	8
Understanding Different Levels of PFAS Contamination	9
Environmental Impact of PFAS Polymer Production	10
Notice with respect to certain PFAS under Canada's Environmental Protection Act.....	10
Regulatory Insight on PFAS Reporting Mandate	10
Understanding CEPA Reporting Applicability.....	11
Canada's PFAS Reporting Rule: Defining Reportable Substances.....	12
Reporting and Submission Process: A Step-by-Step Overview	12
Alternative declarations	15
Exemptions	16
Key Definitions for Compliance	17
References.....	18

The rule affects a wide range of industries, including:

- Construction
- Manufacturing (Aerospace, Automotive, Heavy Equipment)
- Mining
- Agriculture
- Life Sciences
- Wholesale and Retail Trade
- Waste Management and Remediation Services

Companies operating in these sectors must report if they meet specific thresholds for manufacturing, importing, or using PFAS during the 2023 calendar year.

Executive Summary

On July 27, 2024, Environment and Climate Change Canada (ECCC) issued a notice under the Canadian Environmental Protection Act, 1999 (CEPA) mandating the reporting of per- and polyfluoroalkyl substances (PFAS). This new requirement targets manufacturers, importers, and users of 312 specified PFAS, necessitating the submission of data on activities conducted during the 2023 calendar year.

The primary objectives of this initiative are to establish baseline data on commercial PFAS use in Canada, assess the potential toxicity of listed substances, and inform future regulatory actions and control measures.

Affected entities must submit their reports by January 29, 2025, through ECCC's Single Window reporting system. The reporting requirements apply to businesses that, in 2023:

- **Manufactured more than 1 kg of a listed PFAS.**
- **Imported more than 10 g of certain listed PFAS or more than 100 kg of other listed PFAS (either alone or in products, mixtures, or specific manufactured items).**
- **Used more than 10 g of a listed PFAS in manufacturing.**

The required information includes quantities manufactured, imported, or used; descriptions of products containing PFAS; and technical data on the substances. To facilitate compliance, ECCC has provided a standardized Excel Reporting File for submissions.

This Canadian initiative aligns with global efforts to address PFAS concerns but differs from the U.S. Environmental Protection Agency's PFAS reporting rule in scope and timeline. While the U.S. rule encompasses a broader range of PFAS over a longer reporting period, Canada's focus is on specific substances and activities within the 2023 calendar year.

This whitepaper aims to provide comprehensive guidance for entities subject to these new reporting requirements, ensuring timely and accurate compliance with ECCC's mandate.

PFAS chemistry was discovered in the late 1930s. Since the 1950s, many products commonly used by consumers and industry have been manufactured with or from PFAS.

Referred to as **"forever chemicals"** due to their prolonged environmental persistence, PFAS have impacted over 2,300 sites in 49 states [2], affecting the drinking water of approximately 200 million Americans [3].

Recognizing the significant threat posed by these toxic and persistent substances, numerous states, manufacturers, and retailers are taking proactive measures to phase out the use of PFAS in various products and processes.

What are Per-and polyfluoroalkyl Substances (PFAS)?

PFAS, a family of over 15,000 synthetic chemicals, known as "forever chemicals", are widely used for their water and heat resistance in various products.

Their persistent nature raises concerns about potential health risks, with evidence linking certain PFAS to adverse effects in humans and animals.

Per- and polyfluoroalkyl substances (PFAS) represent a vast and complex group of synthetic chemicals that have become ubiquitous in modern society. With nearly 15,000 distinct compounds identified in the U.S. Environmental Protection Agency's CompTox database, PFAS encompass a wide array of structures and properties, broadly categorized into polymer and non-polymer classes, as illustrated in Figure 1.

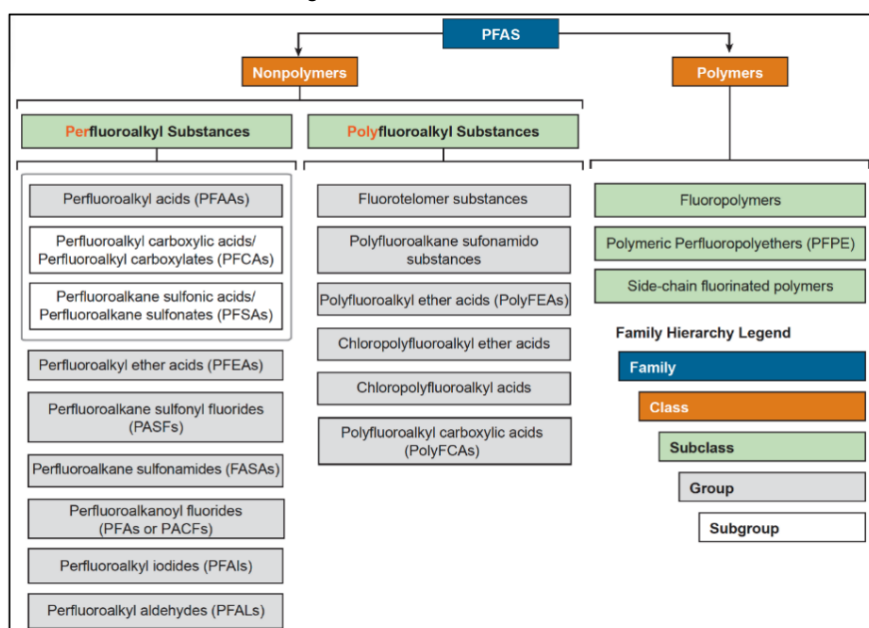


Figure 1. The PFAS Family [1].

Since their introduction in the 1950s, PFAS have permeated numerous sectors of industry and consumer goods. Their unique chemical properties make them valuable in applications ranging from firefighting foams, coatings for textiles and furniture to food contact substances, and chemical manufacturing. The versatility of PFAS is evident in their presence across diverse products, including but not limited to:

textiles, electronics, wires, cables, pipes, cookware, bakeware, sports equipment, automotive products, toys, transportation equipment, and musical instruments.

The lifecycle of PFAS - from production to disposal - presents multiple pathways for environmental release. Their persistence and mobility in the environment have raised significant concerns among scientists and policymakers. Emerging research suggests potential correlations between environmental PFAS exposure and adverse health outcomes in both human and animal populations.

Studies indicate that the introduction of PFAS as substitutes for older, long-chain PFAS may have implications for human health. These newer, short-chain PFAS exhibit similar challenges in terms of breakdown, persistence in the environment, and high mobility, readily entering ground and surface waters. Despite these concerns, short-chain PFAS remain prevalent in various industries [4].

Non polymers

Non-polymer PFAS compounds represent a significant subset of the broader PFAS family, encompassing both perfluoroalkyl and polyfluoroalkyl substances. These compounds exhibit diverse chemical structures, each with unique properties and potential applications.

- **Perfluoroalkyl substances**

Perfluoroalkyl substances are fully fluorinated (perfluoro-) alkane (carbon-chain) molecules. Their basic chemical structure is a chain of two or more carbon atoms with a charged functional group attached at one end. Common functional groups are carboxylates or sulfonates, but other forms are also detected in the environment. Figure 2 illustrated two examples of perfluoroalkyl substances: perfluorooctane sulfonate (PFOS) and perfluorooctane carboxylate, referred to as perfluorooctanoate (PFOA).

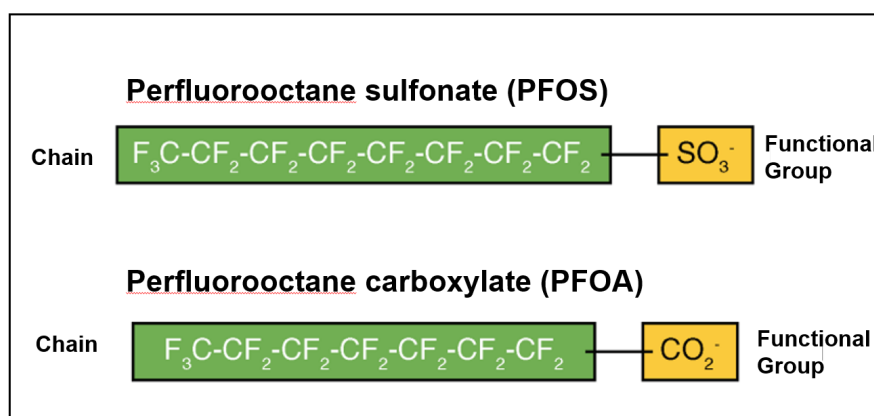


Figure 2. The tail and head structure of PFOS and PFOA [1].

- **Polyfluoroalkyl Substances**

Polyfluoroalkyl substances differ from perfluoroalkyl substances as they are not entirely fluorinated. Instead, they are aliphatic substances wherein all hydrogen atoms attached to at least one (but not all) carbon atom have been substituted with fluorine atoms. This results in the inclusion of the perfluoroalkyl moiety. Figure 3 provides an illustration of a polyfluoroalkyl substance, featuring two carbons in the tail that are not fully fluorinated, while the rest of the carbons are.

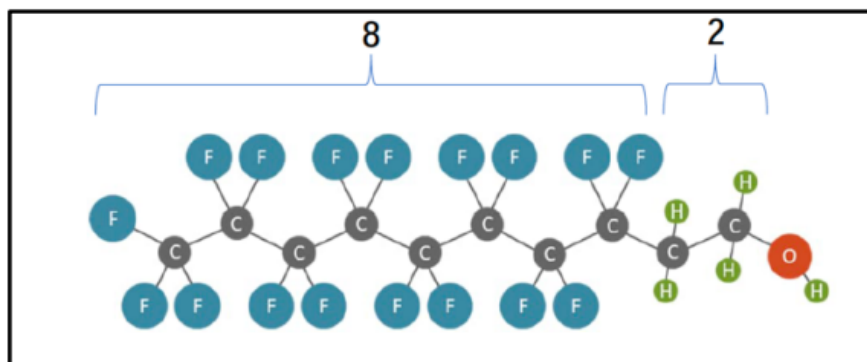


Figure 3. Example of a polyfluoroalkyl substance [1].

In various forms, per- and polyfluoroalkyl substances (PFAS) are prevalent in our environment, found in waterproof clothing, stain-resistant upholstery, carpets, nonstick cookware, and pizza boxes.

This extensive collection of synthetic organic chemicals, numbering in the thousands, has been produced for decades to endow various products with resistance to water, heat, and stains.

PFAS Polymers

Polymers are complex structures formed by linking numerous identical smaller molecules, called monomers, in a repetitive pattern. In the case of copolymers, formed from various monomer species, there might be variations in the ratio and connectivity of the monomer subunits.

Subcategories within the polymer classification include fluoropolymers, polymeric perfluoropolyethers (PFPE), and side-chain fluorinated polymers. Currently, certain polymer PFAS are believed to present a comparatively lower immediate risk to both human health and the environment when compared to specific non polymer PFAS. According to the publication of Barbara J Henry [5], many polymer PFAS, particularly high-molecular weight fluoropolymers, are insoluble and not bioavailable in the environment, making them less concerning for human and ecological health. Consequently, the primary chemicals of concern at environmental release sites are often non polymers.

It is important to note, however, that the field of PFAS research is dynamic, with ongoing studies continually refining our understanding of these compounds' environmental fate and potential health impacts. Regulatory frameworks and risk assessments may evolve as new data becomes available, necessitating continued vigilance and adaptability in compliance strategies.

Furthermore, while certain polymer PFAS may present lower immediate risks, long-term environmental persistence and potential degradation products remain areas of active investigation. As such, a comprehensive approach to PFAS management should consider the entire lifecycle of these substances, from production to disposal, to ensure robust environmental stewardship and regulatory compliance.

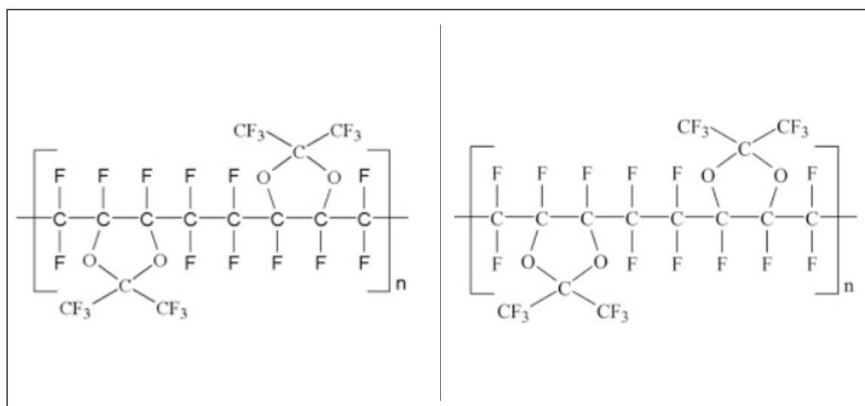


Figure 4. On the left Structure of Teflon® amorphous fluoropolymer and on the right Teflon® AF polymer [6].

There is currently no remedy for PFAS exposure, and blood testing cannot offer a clinical diagnosis or definitively predict whether a person's health has been or will be impacted.

Awareness of the presence of Perfluoroalkyl acids (PFAAs) can be attributed to occupational studies in the 1970s that found detections of some PFAS in the blood of exposed workers, and further studies in the 1990s that reported detections in the blood of the general human [7].

Emerging Health and Environmental Concerns

A study found that over 98% of Americans have detectable PFAS levels. While blood levels have decreased since 2002, concerns arise with the phasing out of certain PFAS, posing potential exposure risks. The CDC's tracking shows links between PFAS exposure and health issues.

Communities investigating PFAS in drinking water face challenges due to PFAS resilience, emphasizing the need for proactive measures in addressing contamination [11].

Awareness of Public Health Impacts

A nationwide biomonitoring study, encompassing over 98% of U.S. participants, has revealed detectable levels of PFAS in their bodies. Concurrently, the Centers for Disease Control and Prevention (CDC) has systematically tracked blood PFAS levels in the U.S. population through The National Health and Nutrition Examination Survey (NHANES) from 1999 to 2018. This initiative, focused on assessing the health and nutrition status of both adults and children in the United States, indicates a noteworthy decline in blood PFAS levels since 2002. Figure 5 illustrates the outcomes of this extensive data analysis, showcasing a remarkable decrease of over 85% in blood PFOS levels and more than 70% in PFOA levels between 1999-2000 and 2017-2018 [1].

While this decline is a positive trend, concerns arise with the phasing out and substitution of PFOS and PFOA, as it prompts potential exposure to other PFAS within the population. This is particularly concerning given the growing scientific consensus on the toxicity of certain PFAS to human health. These substances have been associated with a range of health issues, including decreased antibody response, diminished fetal and infant growth, and an increased risk of kidney cancer. Additionally, evidence suggests a correlation between PFAS exposure and an elevated risk of breast cancer, testicular cancer, and other health-related concerns. Vigilance and ongoing research are crucial to understand and address the potential health implications of PFAS exposure.

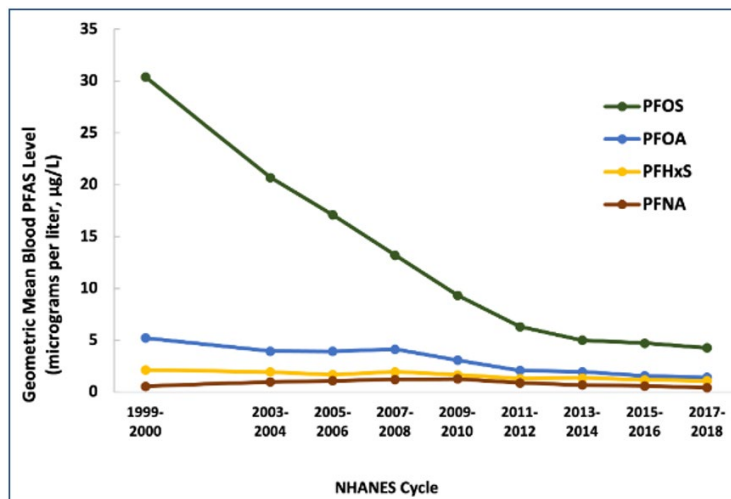


Figure 5. Blood Levels of the PFAS in People in the United States Over Time [8].

In addition to food, occupational exposures, and other less-explored pathways, drinking water stands out as a significant avenue of human exposure to PFAS.

Specifically, **PFAS can infiltrate wastewater treatment plants (WTPs)** similar to other contaminants, entering through residential and industrial waste.

However, due to their resistance to typical treatment methods, PFAS often persist through wastewater treatment, subsequently re-entering the waterways that serve as sources for drinking water.

Given that PFAS can be present in the solid waste produced by WTPs, known as sludge, its utilization in agriculture contributes to the pollution of soil and food with PFAS [11].

Understanding Different Levels of PFAS Contamination

Across the globe, communities are increasingly investigating PFAS levels in their drinking water, reflecting growing concerns about these persistent chemicals. The resilient nature of PFAS presents a significant challenge for environmental management and remediation efforts, as these substances resist degradation and cycle through various environmental compartments [9][10].

Incineration facilities and wastewater treatment plants inadvertently contribute to PFAS release into the air and agricultural biosolids. These facilities can act as unintended sources, redistributing PFAS into the environment through atmospheric deposition and land application of treated waste.

A major contributor to PFAS contamination is the use of aqueous film-forming foam (AFFF) in firefighting. AFFF has been extensively employed at airports, military sites, chemical plants, and facilities with aboveground petroleum storage tanks. The widespread use of AFFF by fire departments for both training and emergency response has further exacerbated PFAS dispersion in the environment.

PFAS transport and distribution in the environment follows complex pathways. These include direct sources such as industrial emissions and secondary sources like water treatment plant outflows and incineration facilities. All these sources contribute to the contamination of drinking water supplies. Once released, PFAS disperses through the water cycle, impacting both surface and groundwater sources of drinking water [11].

Given the persistent nature of PFAS and their widespread distribution, thorough investigation and proactive measures are crucial to address contamination concerns in various environmental settings. This includes ongoing efforts to develop more effective remediation technologies and implement stricter regulations to limit PFAS use and release.

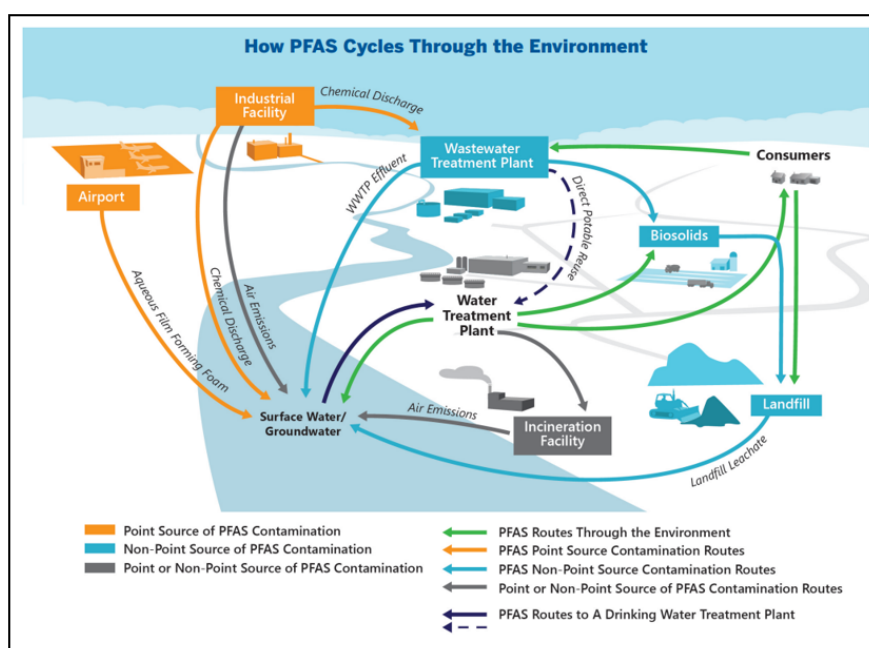


Figure 6. PFAS transport through the environment [11].

Environmental Impact of PFAS Polymer Production

PFAS polymer production is linked to the release of "climate super-pollutants," such as HCFC-22 and HFC-23. These substances possess extraordinary warming potential, surpassing carbon dioxide by significant margins. HCFC-22 is 5,280 times more potent, while HFC-23 is 10,800 times more potent, both measured over a twenty-year timescale [12].

The emissions from a single PFAS polymer manufacturing plant, particularly of these two compounds, are substantial, equivalent to the annual carbon dioxide pollution from 750,000 passenger cars [13]. Moreover, HCFC-22's emissions have an additional adverse impact—depleting the health-protective stratospheric ozone layer. This underscores the environmental implications and emphasizes the urgency for sustainable practices in PFAS polymer production to mitigate these significant climate-related concerns [14].

Notice with respect to certain PFAS under Canada's Environmental Protection Act

Environment and Climate Change Canada (ECCC) has introduced new reporting requirements for per- and polyfluoroalkyl substances (PFAS) in Canada. This initiative aims to gather crucial data on PFAS use and presence in the Canadian market, supporting future regulatory decisions and risk management strategies.

Regulatory Insight on PFAS Reporting Mandate

On July 27, 2024, Environment and Climate Change Canada (ECCC) issued a significant notice regarding per- and polyfluoroalkyl substances (PFAS) reporting. This mandate, published in the Canada Gazette, Part I, stems from the Canadian Environmental Protection Act, 1999 (CEPA) and requires entities involved in PFAS manufacture, import, and use to report their activities for the 2023 calendar year.

The primary goal of this initiative is to gather baseline data on commercial use of 312 specific PFAS listed in Schedule 1 of the notice. This information will be crucial for future regulatory decisions and risk management strategies related to human health and environmental protection. This regulatory action represents a significant step in Canada's efforts to address PFAS concerns.

The reporting deadline is set for January 29, 2025, giving affected entities approximately **six months** to compile and submit the required information. This timeline may pose challenges for some businesses, particularly those with complex supply chains or limited resources to dedicate to compliance efforts.

For reporters unfamiliar with submitting information for Canada's PFAS reporting requirements, Environment and Climate Change Canada (ECCC) has provided helpful guidance documents.

Additionally, support for technical questions related to ECCC's Single Window reporting system is available through:

- [A comprehensive Guidance Manual](#)
- [Specific instructions on responding to the PFAS notice](#)
- [Single window submission guideline](#)
- Information sessions in English (scheduled for September and November 2024)
- The ability to request extensions for more time to gather and report information. Requests can be sent to the Substance Inbox at substances@ec.gc.ca, using the subject line "PFAS Notice Extension Request."

Understanding CEPA Reporting Applicability

Entities subject to this mandate include those who, during the 2023:

- Manufactured more than 1,000 g of any substance listed in Schedule 1 or,
- Imported more than 10 g of a substance listed in Part 1 of Schedule 1, or more than 100 kg of substances in Parts 2 or 3, or
- Imported more than 100 kg of any substance listed in Schedule 1 at a concentration of one ppm or more in a manufactured item, or
- Used more than 10 g of any substance listed in Schedule 1.

The reporting requirements are comprehensive, covering various aspects of PFAS use and handling. Companies must provide detailed information about manufactured items containing PFAS, known releases to the environment, policies for managing such releases, quantities manufactured, imported, used, or exported, and technical data on molecular structure and degradation conditions.

It's worth noting that this Canadian initiative, while similar in intent, differs from the U.S. Environmental Protection Agency's PFAS reporting rule. The Canadian mandate focuses on specific substances and activities in 2023, whereas the U.S. rule covers a broader range of PFAS and a longer reporting period.

The impact of this reporting mandate will be felt across various industries. From textiles and electronics to food packaging and firefighting equipment, many sectors may find themselves subject to these new requirements. Companies operating in Canada or exporting to the Canadian market should carefully review the substance list and reporting thresholds to determine their obligations.

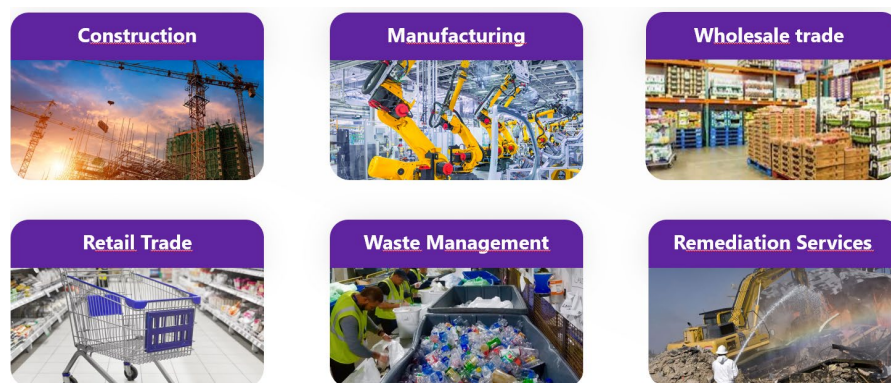


Figure 7. Examples of industries affected by the PFAS Canada reporting rule.

Canada's PFAS Reporting Rule: A Compliance Guide

As the countdown to PFAS Canada Reporting Rule compliance ticks away, companies must proactively engage in a comprehensive preparation process.

This guide outlines a strategic approach to data collection, due diligence, reporting and submitting, ensuring not only compliance with regulatory obligations but also the adaptability of businesses to evolving global PFAS regulatory standards.

Canada's PFAS Reporting Rule: Defining Reportable Substances

Environment and Climate Change Canada (ECCC) has implemented a specific list approach for reportable PFAS under the new Canadian reporting rule. This approach provides clarity on which substances are subject to reporting while allowing ECCC to focus on substances of particular concern.

The rule covers 312 specific PFAS listed in Schedule 1 of the notice, categorized into three parts based on their level of concern:

- Part 1: Substances of highest concern

These are likely to include well-known PFAS like PFOA and PFOS, which have been extensively studied and are known to pose significant risks.

- Part 2: Substances of moderate concern

This category may include PFAS with less extensive data but still raise concerns based on their chemical properties or limited studies.

- Part 3: Substances of lower concern

These substances may have less evidence of harm but are still included for monitoring purposes.

This categorization system enables approach to regulatory measures and risk assessment. Notably, the inventory incorporates specific fluoropolymers that fulfill the established criteria. This inclusion is significant, as it contrasts with the practices of some regulatory bodies that exempt polymers from PFAS-related regulations.

PFAS in mixtures, products, and manufactured items are also subject to reporting if they meet specified thresholds, ensuring comprehensive tracking throughout the supply chain.

Reporting and Submission Process: A Step-by-Step Overview

Process to meet Canada's PFAS requirements involves several key steps that manufacturers, importers, and users must follow to comply with the new requirements.

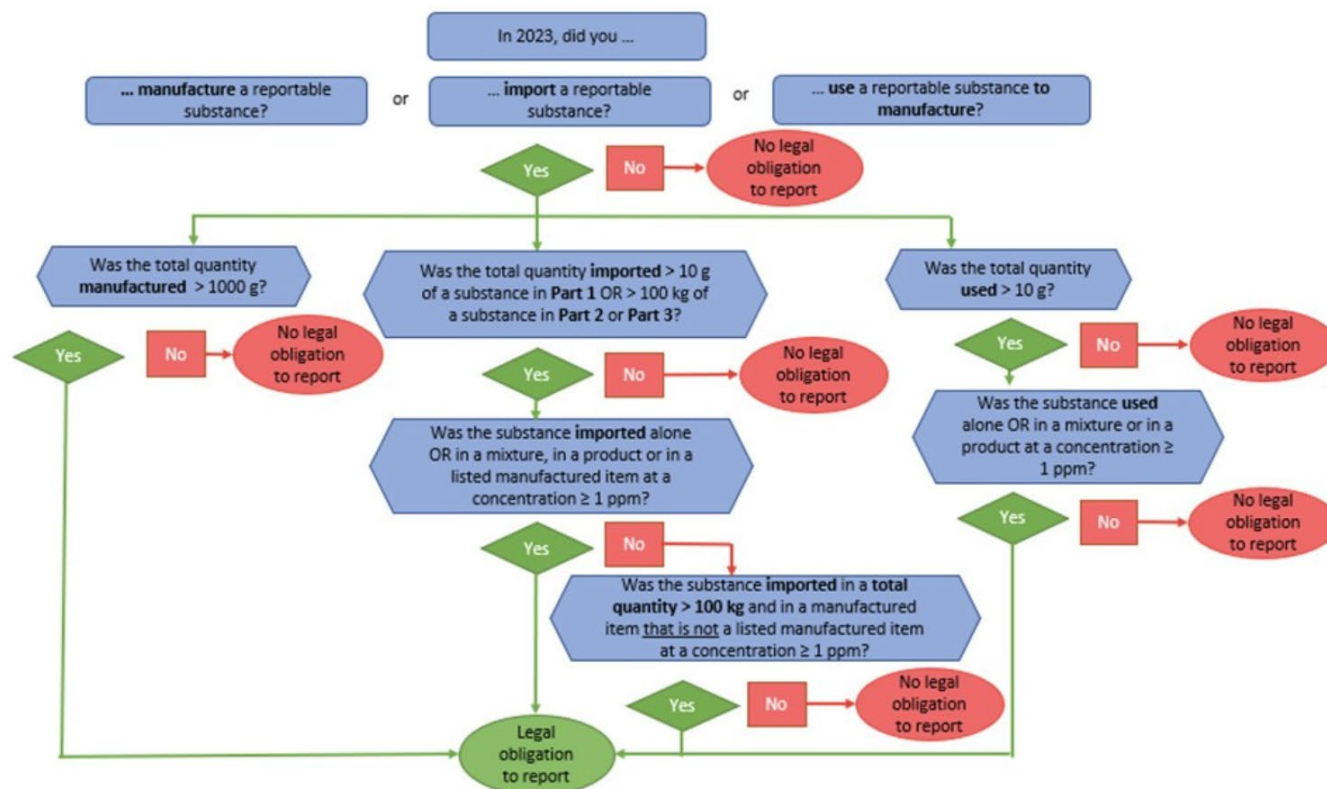


Figure 8. Overview of reporting criteria [15]

To integrate data into the CDX, you can either

- manually create the structure or
- opt for web service uploads from your EPR in-house system.

This process establishes a definitive baseline for evaluating products with existing substance data, highlighting those containing Canada-listed PFAS.

This systematic approach ensures a comprehensive understanding of product composition and facilitates a thorough evaluation in compliance with Canada PFAS reporting requirements.

1. Determine Applicability

First, companies need to determine if their activities fall under the scope of the reporting mandate. This involves reviewing the list of 312 PFAS substances and assessing whether they manufactured, imported, or used any of these chemicals above specified thresholds during the 2023 calendar year.



The Compliance Data Exchange (CDX) tool can be a helpful tool in this process. It allows companies to organize and manage their PFAS-related information effectively. By utilizing the "Where-used" analysis feature, users can search through all products in CDX to see if any contain the 312 substances listed in the Canadian notice. At this point, having Full Material Disclosure (FMD) for your products gives you a strong basis for further assessment.

By using CDX, companies can make it easier to determine whether they need to report and to gather the necessary data. This is particularly useful for businesses that operate in many regions, as it provides a single platform for collecting and analyzing material data across their supply chains.

2. Gap Analysis and Prioritization:

Once the products with available data are identified, it is important to determine which of these products have missing information. Filling these gaps is a crucial step during the data collection process from suppliers.

Reporting Challenges

Limited timeframe:

- The six-month window for data collection is daunting, especially given the intricacies involved in identifying PFAS within products and supply chains.

Scope of substances:

- 312 PFAS to identify in products and supply chains.
- Different reporting thresholds apply based on the type of PFAS and the quantities involved.

Data Accuracy:

- Ensuring all data is accurate and complete to avoid penalties.

Technical Requirements:

- Completing the Excel Reporting File (ERF) in a standardized format.

Submission Process:

- Submitting reports via ECCC's Single Window system only.

Registration:

- Companies must register with the ECCC system before submission.

Record Keeping:

- Maintaining records for three years post-reporting deadline.

Given the potentially large scope of this task, effective prioritization is essential. After identifying the components that lack sufficient data, they should be ranked based on the potential risk of containing PFAS.

Initial efforts should focus on evaluating high-risk components. This targeted approach will streamline the assessment process and ensure that resources are allocated where they are most needed. By following this strategy, data gaps can be systematically addressed in alignment with the risk profile, thereby enhancing the overall effectiveness of the evaluation process.

3. Preparation for Data Collection Request

Prior to initiating data requests, it is crucial to brief suppliers on the upcoming data collection campaign. A webinar featuring a Q&A session should be organized to elucidate the purpose of the requests, provide guidance on the process of submitting data within specified timelines, and clearly communicate expectations.

The briefing should outline potential consequences if challenges are encountered and inquire about any support suppliers may require ensuring timely data submission. To consolidate this information, comprehensive guidance materials should be developed, including factsheets, FAQs, and the establishment of support teams. These resources aim to actively engage and assist suppliers throughout the process.

This preparatory approach ensures that suppliers are well-informed and equipped to participate effectively in the data collection campaign, potentially reducing delays and improving the quality of submitted data.

4. Gather Required Information

Once applicability is established, the next step is gathering the required information. This includes collecting data on quantities of PFAS manufactured, imported, or used, as well as details about products containing these substances. Companies also need to compile facility information, data on environmental releases, and technical specifications for certain PFAS.

CDX can assist companies in collecting this information from their suppliers. Users can send requests to individual suppliers or upload requests to multiple suppliers at once. This allows companies to efficiently gather missing data. Additionally, CDX enables users to require a PFAS declaration from suppliers when making these requests. This declaration serves as an official statement regarding the presence of PFAS in their products.

If a supplier responds without including the required PFAS declaration, they will receive a warning or error message based on the company's settings in CDX. This feature ensures that suppliers are reminded to attach the necessary documentation with their responses.

5. Complete the Excel Reporting File

Environment and Climate Change Canada (ECCC) has provided a specific Excel Reporting File (ERF) that must be used for submissions. This file guides companies through inputting the necessary information in a standardized format. Completing this file accurately is crucial for compliance.

Reporting Solutions

Early Action:

- Begin data collection as soon as possible to manage the six-month timeframe effectively.

Utilize Resources:

- Review the manuals provided by Environment and Climate Change Canada.
- Attend sessions to clarify uncertainties.

Complete the Excel Reporting File:

- Use the standardized Excel Reporting File (ERF) from ECCC to ensure accurate data input.

Submit via ECCC's Single Window:

- Register with ECCC's system before submission.
- Submit reports electronically through the Single Window platform.

Utilize CDX

- Organize and manage their PFAS-related information effectively.

Request Extensions:

- If more time is needed, request an extension in writing at least five days before the deadline.

Engage Experts:

- Consult experts in chemical reporting for valuable insights and assistance.

6. Submit via ECCC's Single Window

After the Excel file is prepared, companies must submit their reports electronically through ECCC's Single Window online reporting system. This centralized platform ensures secure transmission of potentially sensitive business information. ECCC does not accept paper submissions or alternative electronic media for any section 71 PFAS reporting.

1. To start, companies need to download the PFAS Excel Reporting File from the Government of Canada's website.
2. After downloading, it is important to fill out the file with accurate and complete information. The completed file should be saved using the format: "[ORGANIZATION NAME] PFAS s71 ERF.xlsx".
3. Before submitting any data, companies must register with ECCC's Single Window system and provide the name of the company they are reporting for. It's important to note that ECCC only accepts submissions through this online system; paper submissions or other electronic formats are not allowed for section 71 PFAS reporting.
4. Submit the file via ECCC's Single Window online reporting system.

All records related to the submitted information must be kept for three years from the reporting deadline of January 29, 2025. This includes any calculations, measurements, or other data used to determine if reporting was necessary.

If companies fail to report as required, they may face serious penalties under CEPA, with fines up to \$500,000 for first offenses and \$1,000,000 for repeated violations. By following these [guidelines](#) and using the Single Window system, companies can meet their PFAS reporting requirements effectively and securely.

7. Meet the Deadline

The deadline for submissions is January 29, 2025. Companies should be aware that this timeline is relatively short compared to similar reporting requirements in other jurisdictions. If more time is needed, ECCC does allow for extension requests, but these must be submitted well in advance of the deadline. It's important to remember that providing false or misleading information, or failing to report required data, can result in significant penalties under the Canadian Environmental Protection Act. Therefore, companies should approach this process with diligence and attention to detail.

Alternative declarations

Canada's PFAS reporting requirement offers two alternative declaration options for companies that don't meet the full reporting criteria. These options provide flexibility and allow for a more comprehensive understanding of PFAS use across industries.

1. Declaration of Stakeholder Interest

The Declaration of Stakeholder Interest is designed for companies that are uncertain about meeting reporting thresholds or have an interest in listed PFAS but fall below reporting quantities.

This option allows companies to voluntarily submit relevant information, even if not required to report. It demonstrates proactive engagement with regulators and can include data on substances not listed in Schedule 1, activities from other calendar years, or other non-reportable activities.

Businesses uncertain about their reporting obligations may consider submitting a Declaration of Stakeholder Interest or a Declaration of Non-Engagement to signal their status to Environment and Climate Change Canada.

By understanding these exemptions, companies can better navigate Canada's new PFAS reporting landscape and ensure compliance with the regulatory requirements.



While these exemptions provide relief for certain entities and activities, it's crucial for businesses to carefully evaluate their operations against the reporting criteria.

Companies that fall outside these exemptions must prepare to report detailed information on their PFAS-related activities by the January 29, 2025 deadline.

2. Declaration of Non-Engagement

This option is for companies that:

- Have no involvement with any of the 312 listed PFAS.
- Want to formally declare their non-involvement.

This declaration provides a clear record that the company has considered the requirements and determined non-applicability. It may be particularly useful for companies in industries where PFAS use is common but who do not use these substances themselves.

Both declarations can be submitted through the same ECCC Single Window system used for mandatory reporting.

By offering these alternative declaration options, Canada's approach allows for a more comprehensive understanding of PFAS use and interest across industries, even from entities not meeting full reporting criteria. This can help inform future regulatory decisions and provide a more complete picture of PFAS in the Canadian market.

Exemptions

Canada's new PFAS reporting requirements include several key exemptions that companies should be aware of when determining their compliance obligations. These exemptions are designed to reduce the reporting burden on certain entities while still capturing the most relevant data on PFAS use and import.

1. Transit Through Canada

PFAS substances or goods that are merely transiting through Canada, where Canada is neither the origin nor final destination, are exempt from reporting requirements. This exemption applies to shipments that are temporarily in Canada during transportation to another country.

2. Personal and Laboratory Use

The reporting requirements do not apply to PFAS substances used solely for personal purposes or non-commercial activities. Additionally, PFAS intended for use in laboratories for analysis, scientific research, or as laboratory standards are exempt.

3. Regulated Hazardous Materials

PFAS-containing substances or goods that are classified as hazardous waste or hazardous recyclable material are exempt, provided their import or export complies with the Cross-border Movement of Hazardous Waste and Hazardous Recyclable Material Regulations.

4. Agricultural and Pest Control Products

Substances registered under specific legislation such as the Pest Control Products Act, Fertilizers Act, Feeds Act, or Seeds Act are not subject to these reporting requirements.

5. Business Size Exemption: Microbusinesses

A notable exemption applies to microbusinesses, defined as organizations or companies with:

- Fewer than five employees
- Less than \$30,000 CAD in annual gross revenue

This exemption aims to reduce the regulatory burden on very small enterprises.

6. Export-Only Activities

Entities that only exported covered PFAS substances or goods in 2023 are not required to respond to the reporting notice. This means that Canadian companies whose sole PFAS-related activity was exporting these substances or products containing them do not have a reporting obligation.



Key Definitions for Compliance

A clear understanding of definitions is essential for compliance with the PFAS Canada Reporting Rule. Accurate identification of substances, alignment with regulatory requirements, and consistent interpretation among stakeholders are crucial. A thorough grasp of definitions is fundamental for navigating the complexities of the rule, facilitating accurate reporting, and contributing to overall regulatory compliance and effective risk management.

- **Manufacture:** The intentional or incidental creation or production of reportable substances. Incidental presence includes unintended production or contamination that occurs during any production process. If companies are aware of the presence of the listed substance, they are required to report as per the notice.
- **Import:** The movement of reportable substances into Canada from another country, whether alone, in a mixture, product, or manufactured item.
- **Use in the manufacture of a good:** Using a reportable substance, either alone, in mixture, or product, to commercially create or make another mixture, product, or manufactured item. Note that the use of manufactured items to manufacture or assemble other manufactured items is not a reportable activity.
- **“Substance alone”** means a reportable substance that is not intentionally combined or mixed with anything else. It is recognized that the substance alone may be a range of concentrations (Example: Acetone 50 to 100%), but if the intent of the process is to create a pure product, it is reported as substance alone.
- **“Mixture”** is a combination of substances that does not produce a substance that is different from the substances that were combined,

including a prepared formulation, hydrate and reaction mixtures that are characterized in terms of their constituents.

- “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. All manufactured items are reportable under the notice provided that their reportable thresholds are exceeded. Manufactured items that belong to one of the imported manufactured item categories outlined in subparagraphs 2(2)(c)(i) to (xii) of the notice are subjected to different information requirements than manufactured items that do not belong in these categories.
- “Product” refers to anything that does not meet the definition of a mixture or manufactured item.
- “Good” is a mixture, product or a manufactured item.

References

- [1] *Naming Conventions for Per- and Polyfluoroalkyl Substances (PFAS)*; The Interstate Technology & Regulatory Council (ITRC); Sep 2023.
- [2] *Mapping the PFAS contamination crisis: New data show 4,621 sites in 50 states, the District of Columbia and two territories*, EWG; Nov 2023
- [3] *Population-Wide Exposure to Per- and Polyfluoroalkyl Substances from Drinking Water in the United States*; Andrews, D., Naidenko, O; 2020
- [4] *The concept of essential use for determining when uses of PFASs can be phased out*. Cousins IT, Goldenman G, Herzke D, Lohmann R, Miller M, Ng CA, Patton S, Scheringer M, Trier X, Vierke L, Wang Z, DeWitt JC. Environ. Sci.: Processes Impacts. 2019, 21, 1803-1815
- [5] *A critical review of the application of polymer of low concern and regulatory criteria to fluoropolymers*; Barbara J Henry; Feb 2018.
- [6] *Fluoropolymers*; Laurence W. McKeen; 2017.
- [7] *Perfluoroalkyl and Polyfluoroalkyl Substances in the Environment: Terminology, Classification, and Origins*; Robert C Buck; Oct 2011.
- [8] *National Report on Human Exposure to Environmental Chemicals. Biomonitoring Data Tables for Environmental Chemicals*. Atlanta,; Centers for Disease Control and Prevention
- [9] *PFAS-Tox Database*
- [10] *Assessing Human Health Risks from Per- and Polyfluoroalkyl Substance (PFAS)-Impacted Vegetable Consumption: A Tiered Modeling Approach*; Brown JB, Conder JM, Arblaster JA, Higgins CP, 2020.
- [11] *Improving governance of “forever chemicals”* Kimberly K. Garrett, Phil Brown, Julia Varshavsky, Alissa Cordner; 2022.

[12] Anthropogenic and Natural Radiative Forcing; Myhre G, Shindell D, Bréon FM, Collins W, Fuglestedt J, 2013.

[13] A Single Chemical Plant in Louisville Emits a Super-Pollutant That Does More Climate Damage Than Every Car in the City; McKenna P, Bruggers J.; Mar, 2021.

[14] Ozone-Depleting Substances; EPA; 2021.

[15] <https://www.canada.ca/en/environment-climate-change/services/evaluating-existing-substances/pfas-s71-guidance-manual.html>

Learn more at

www.cdxcsystem.com