TIRE STEWARDSHIP OF SASKATCHEWAN

FIRST SELLER (RETAILER) REGISTRATION APPLICATION

Registered Business Name:	
Trade / Operating Name:	
Mailing Address & Contact Info (Corporate, Head Office or Primary location)	**Address:**
	Phone:
	Cell:
	Fax:
	Email:
Business or Branch Address & Contact Info (if different from mailing address) (if multiple locations, please include list of addresses)	**Address:**
	Phone:
	Cell:
	Fax:
	Email:
Proprietor / Owner Name:	
Branch Manager: (if different than owner)	
Accounting Contact: (if different than owner)	
GST Number:	
Email Address to receive TSS communications:	

Are remittances, payments and reporting handled by Head Office or by branch location? Provide the above information for any person or entity responsible for remitting, payment and reporting in a separate schedule.

The registrant hereby engages the Tire Stewardship of Saskatchewan Inc. to operate an approved product stewardship program in accordance with the attached Terms and Conditions. The registrant represents and warrants that the information provided is true and correct.

Authorized Signature	Title
Name (printed)	Date

TSS USE ONLY	Date Rec'd	TSS Reg # Issued	Collection Zone	Renewal Date	Search Completed?	Processed:

Send completed form using one of the following:

Email: contactus@tssk.ca
Fax: 1-306-789-7630
Mail: 302-1916 Dewdney Ave, Regina SK S4R 1G9

TERMS AND CONDITIONS TO THE OPERATION OF A PRODUCT STEWARDSHIP PROGRAM ON BEHALF OF A FIRST SELLER (RETAILER)

DEFINITIONS

1. Unless context requires otherwise, certain capitalized terms used in these Terms and Conditions have the meanings given to those terms Section 16.

PRODUCT STEWARDSHIP PROGRAM

2. Upon a First Sellers submission of a registration application, or upon payment of the Tire Recycling Fee to the account of TSS, TSS agrees to operate on behalf of the First Seller the Product Stewardship Program which provides for collecting, transporting and recycling of Scrap Tires as required by the Scrap Tire Regulations.

3. TSS represents and warrants to the First Seller that the Product Stewardship Program has been approved by the Minister of Environment, and will be operated in accordance with EMPA, the Scrap Tire Regulations and applicable Laws.

TERM

4. Subject to earlier termination or cancellation as provided in these Terms and Conditions, TSS agrees to operate the Product Stewardship Program on behalf of the First Seller for a term of three years beginning on January 1, 2021, and ending on December 31, 2023 (the "**Term**").

TIRE RECYCLING FEE

5. TSS will establish a fee (the "**Tire Recycling Fee**") in any amounts and upon any terms as it may in its sole and absolute discretion determine, which at the commencement of the Term is as set out in Schedule A to these Terms and Conditions.

6. The First Seller agrees to levy, collect, remit and pay to TSS the Tire Recycling Fee on every Tire that is sold, offered for sale or otherwise distributed into or in Saskatchewan. If the First Seller fails to levy and collect the Tire Recycling Fee on every Tire that is sold, offered for sale or otherwise distributed into or in Saskatchewan, the First Seller will pay from and on its own account the Tire Recycling Fee. All Tire Recycling Fee levied, collected, remitted or paid are held in trust for and on behalf of TSS.

7. During the Term, the First Seller shall remit or pay to TSS the Tire Recycling Fee before the last day of each month in respect of Tires sold, offered for sale or otherwise distributed into or in Saskatchewan during the preceding month.

8. Remittances or payments shall be by cheque, bank draft, online payment, electronic funds transfer or other immediately available funds as directed from time to time by TSS.

9. If the first seller fails to remit or pay the Tire Recycling Fee on or before the dates provided for herein, the First Seller shall pay interest at a rate of 18% per annum on all amounts outstanding until paid in full.

RETAILER OBLIGATIONS

10. The First Seller shall keep a record of all Tires sold, offered for sale or otherwise distributed into or in Saskatchewan by the First Seller while TSS is operating a product stewardship program for and on behalf of the First Seller.

AUDITS

11. TSS shall have the right upon reasonable notice and at all reasonable times to access the First Seller's accounts and records relating to Tires sold, offered for sale or otherwise distributed into or in Saskatchewan or the Tire Recycling Fee.

12. If TSS determines that there has been any inaccuracy, deficiency or omission in any remittance or payment of the Tire Recycling Fee to be made by the First Seller, such inaccuracy, deficiency or omission shall be resolved by the required amount of the Tire Recycling Fee remittance or payment being paid forthwith together with interest as provided in Section 9 of these Terms and Conditions.

13. TSS will pay all costs of an audit unless the inaccuracy, deficiency, omission or excess is determined by an independent firm of chartered professional accountants selected by the TSS to be material in the circumstances, in which case the First Seller shall pay forthwith the costs of such audit. If fraud or gross negligence is reasonably determined by TSS to exist, then the First Seller shall pay forthwith the costs of such audit.

14. If TSS determines the First Seller has over-remitted or over-paid monies to TSS, then TSS shall forthwith pay such over-remittance or over-payment payment to the First Seller.

TERMINATION

15. This Agreement may be terminated upon the occurrence of any of the following events:

    a. by the mutual written agreement of the parties;

    b. by either party giving the other party 30 days prior written notice;

    c. by a party on the bankruptcy or insolvency of the other party by giving written notice to the bankrupt or insolvent party;

    d. by TSS by giving written notice to the First Seller where there is a material breach or non-observance by the First Seller of its obligations hereunder which is not cured within 7 days of notice from TSS of such material breach or such later date as TSS may provide; or

    e. by the First Seller by giving written notice to TSS where there is a material breach or non-observance by TSS of its obligations hereunder which is not cured within 7 days of notice from the First Seller of such material breach or such later date as the First Seller may provide.

DEFINITIONS AND INTERPRETATION

16. In these Terms and Conditions:

"**EMPA**" means *The Environmental Management and Protection Act, 2010* (Saskatchewan) or any successor or replacement Laws, and any regulations promulgated thereunder, including *The Scrap Tire Management Regulations, 2017* (Saskatchewan) and *The Saskatchewan Environmental Code* and the standards adopted thereunder, or any successor or replacement Laws;

"**First Seller**" means the Person who either enters in to the Agreement by signing and delivering the Acceptance, or is deemed to enter into the Agreement by remitting or paying to TSS the Tire Recycling Fee.

"**Laws**" means any applicable federal, provincial or local law, regulation, bylaw ordinance, rule, permit, license or code of every relevant jurisdiction that in any manner affects the Services or the performance of the Contractor's obligations under this Agreement and any order, decree,

authorization or approval or other binding determination of any relevant government authority, body, tribunal or agency with jurisdiction over the foregoing;

"**Person**" means any individual, corporation, limited or general partnership, limited liability company, trust, estate or other legal entity;

"**Product Stewardship Program**" means the product stewardship program of TSS approved by the Minister of Environment in accordance with the Scrap Tire Regulations;

"**Scrap Tire**" has the same meaning as "scrap tire" defined in the Scrap Tire Regulations;

"**Scrap Tire Regulations**" means *The Scrap Tire Management Regulations, 2017* or any successor or replacement Laws;

"**Tire**" has the same meaning as "tire" defined in the Scrap Tire Regulations; and

"**TSS**" means Tire Stewardship of Saskatchewan Inc.

TIRE RECYCLING FEE CLASSIFICATION

CLASSIFICATION	TRF ($) + GST	TIRE TYPES	DEFINITION
PLT PASSENGER CAR / LIGHT TRUCK Rim Sizes 8"- 30"	$6.50 (new rate)	• Passenger Car (P), Light Truck Tires (LT) • Small RV, Trailer and Utility Trailer Tires • Motorcycle, All Terrain Vehicle and Golf Cart Tires • Lawn and Garden Equipment • Forklift, Skid Steer, Press-on Solids, and Front Tractor and Implement Tires up to a maximum 16" rim	• Passenger Tires (P) are designed for use on passenger cars, light trucks, small RV's and multipurpose passenger vehicles, including sport utility vehicles and crossover utility vehicles • Codes found on the sidewall of Passenger and Light Truck tires are (P) Passenger and (LT) Light Truck; Temporary Spares are marked (T) Temporary • Includes all tires specifically designed for on/off highway motorcycles, motorcycle sidecars, motor bikes, mopeds, mini-cycles, golf carts and all-terrain vehicles (ATV) • RV Trailer and Utility Trailer tires are marked (ST) Special Trailer • Includes pneumatic Forklift tires, Press-on Solid tires, Bobcat/Skid Steer tires measuring 16" and under • Includes Free Rolling Farm and Implement tires deemed for use on farm equipment up to a maximum 16" rim size • Tires are usually identified with the sidewall marked (IMP) Implement
MTRK MEDIUM TRUCK Rim Sizes 15"- 24.5"	$14.00	• All tires not marked "LT" or "ST" • Semi and Industrial Truck Tires • Wide Base Skid Steer and Loader Tires 17.5" rim and larger • Forklift, Skid Steer, Press-on Solids and Front Tractor and Implement Tires 16.1" rim and larger	• Includes drive wheel tires used on tractors and combine equipment. These tires are normally identified with a sidewall marking (R) Radial Ply or (HF) High Flotation and are 16.1"-20" ***Also commonly known as Commercial Truck Tires - Truck and Bus tires including Wide Base or Heavy Truck tires designed for truck/bus applications and larger (RV) Recreational vehicle tires not marked (P) or (LT) Passenger or Light Truck***
AG AGRICULTURAL TIRES Rim Sizes 24" - 54"	$25.00	• Agriculture (All Rear & Front Wheel Drive) Tires • Rubber Tracks on Agricultural Equipment	• These tires include ALL Rear and Front Wheel Drive tires classified as Agriculture tires • Tires are designated with one of the following sidewall markings R-1/R-1W/R-2/R-3/ R-4/HF1/HR2/HF3/HF4
OTR I OFF THE ROAD/MINING Medium Types (Rim Sizes up to and including 23.5" - 25")	$57.00	• Off-the-Road, Mining, Earthmover, Construction Tires within classification up to and including 23.5-25" Tires • Forestry Tires • Rubber Tracks on Industrial Equipment	• Tires used on tree harvesting equipment and are normally identified with a sidewall marking with suffix letters (LS) Logger/Skidder, Backhoe • Includes OTR Mining, Earthmover (E), Construction (C), Grader (G) Industrial (IND) and Aircraft tires up to and including size 23.5-25" tires
OTR II OFF-THE ROAD/MINING Larger Types (Rim Sizes 26.5-25" up to 39")	$140.00	• Off-the-Road, Mining, Earthmover, Construction Tires over 23.5"- 25" to a maximum rim size of 39"	• Includes OTR Mining, Earthmover (E), Construction (C), Forestry (F), Industrial (IND), and other on/off highway tires over the size of 23.5-25" ***OTR tires that exceed 39" rim are not part of the scrap tire program – no recycling fee applicable and no disposal service provided***
EXCLUSIONS			Not included in recycling program: Any tire with a rim size 7" or less or greater than 39", wheelbarrow tires, snowmobile/quad tracks, bicycle or electric bike tires, recapped and retreaded tires, tire tubes, wheelchair/electric mobility aid tires

Dec 2025

TIRE STEWARDSHIP OF SASKATCHEWAN

SCRAP TIRE MANAGEMENT PROGRAM

Retailer Handbook

Nov 2019

TIRE STEWARDSHIP OF SASKATCHEWAN

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***Please contact the Tire Stewardship of Saskatchewan at 1-833-790-1894 toll free if you have any questions about the information presented in this handbook. This handbook is presented for general information, the contents are not to be accepted or construed as a substitute for the provisions of the mandate.**

TIRE STEWARDSHIP OF SASKATCHEWAN

Tire Stewardship of Saskatchewan Inc. (TSS) is a non-profit corporation that has been established by The Retail Council of Canada (RCC) and The Western Canada Tire Dealers (WCTD) to serve as the scrap tire recycling program operator for Saskatchewan in September, 2017. The TSS is led by an industry-focused Board of Directors, who receives input and advice from an Advisory Committee and from Industry Working Groups.

Based on the regulations mandated by *The Ministry of Environment,* tire retailers are obligated to ensure a responsible scrap tire collection and recycling program is in place in the province. With over 4,000 tires purchased in Saskatchewan every day; in a year this equates to over 1.5 million tires. Prior to the tire recycling programs in Saskatchewan, almost all of these tires ended up in our local landfills as domestic waste, were stockpiled, buried or even burned. The TSS will work with all stakeholders as well as the general public to ensure that scrap tires are recycled in an environmentally friendly and sound manner.

ACCOUNTABILITY & ENFORCEMENT

TSS will ensure proper compliance procedures are in place to ensure a fair and level playing field for all stakeholders. The TSS ensures transparency by communicating openly and honestly with all stakeholder groups, of which includes *The Ministry of Environment*, the Advisory Board, the Board of Directors, retailers and all other program participants through a variety of mediums, all operating in compliance with *The Scrap Tire Management Regulations, 2017*.

Accountability of the program is provided through three different processes:

Annual Audit:

The TSS is charged with the administration of the collection of the Tire Recycling Fees (TRF) as well as managing the operations of the program. The TSS has procedures in place to ensure proper financial management and accountability.

Retailer Compliance:

Retailers will be required to follow the same *The Scrap Tire Management Regulations 2017*. Responsibility of ensuring that all consumer-paid TRF's are collected and reported, as well as that all retailers are compliant with these regulations.

This is achieved through Retailer Compliance Reviews which through a process of random selection the retailers' records will be reviewed to ensure that:

1. TRF's have been charged on all new tire sales,
2. All TRF's have been reported to the TSS; and
3. All Records, both from the Retailer and TSS are consistent.

Retailers are responsible to ensure compliance in other jurisdictions if they have branch locations that sell tires in those provinces.

Collector & Processor Audits:

As contributing participants of the day-to-day activities of the TSS, these stakeholders play a prominent role in the collection & recycling of scrap tires. Evaluation and audits of these stakeholders involve many facets of their business in accordance with the TSS policy as defined in the *Collector and Processor Guidelines*.

PARTICIPATION

All dealers and retailers that sell new tires or lease/sell vehicles/equipment that have new tires are required to participate in the program. This includes all tires that are sold on or for new vehicles, leased vehicles, trucks, buses, trailers, ATVs, motorcycles, agricultural equipment, recreation vehicles and industrial equipment.

THE TIRE RECYCLING FEE (TRF)

The TSS program relies on a user-pay principle, which means that the consumer of the tire bears the responsibility for the product once it has reached the end of its useful life. The Tire Recycling Fee (TRF) applies wherever the first retail sale (or deemed sale) of a new tire takes place in Saskatchewan. This includes sales to non-residents that are completed within the province of Saskatchewan. The TRF's collected are used solely for the recycling of scrap tires and administration of the scrap tire program.

The TRF is applicable to every tire that has a rim size of 8" or larger, regardless of its use. The TSS program includes all tire categories to ensure that all tires, from lawn tractor to mining tires, are collected and recycled within the province. The TSS sets the TRF that is to be charged at the point-of-sale of all new tires. The *Tire Recycling Fee Schedule* details the five main tire categories and the applicable TRF.

RECYCLING FEE EXEMPTIONS

The Tire Recycling Fee is an environmental levy imposed for the sole purpose of recycling tires; **it is not a tax**. There are no exemptions to paying the TRF. All government agencies, charities, First Nations, emergency response units, etc. are required to pay the fee on all new tire purchases.

However, the following should not have a TRF charged: tires with a rim size 7" or less or with a rim size greater than 39", wheelbarrow tires, bicycle or electric bike tires, tire tubes, wheelchair/electric mobility aid tires. No recycling fee is applicable and no disposal service is provided for these tires.

RETAILER REQUIREMENTS

The retailer is responsible to charge the TRF on each new tire sold, to collect the TRF, and to remit monies to the TSS. In the event the fee is not charged or paid by the consumer, the retailer will be responsible to pay the amount required.

The only time the TRF would not be required is if the transaction or sale is of a wholesale nature to another Retailer that is participating in an approved tire recycling program. (See Wholesale Transactions for more information)

GST

The TSS manages the tire recycling program in Saskatchewan, which includes the collection of the TRF's, on behalf of the retailer. The Canada Revenue Agency (CRA) views this as a "taxable service" to the retailer. CRA also views the reporting of the Tire Recycling Fee as payment to the TSS for the service of providing the recycling program. When reporting the monthly remittances, the GST must be added to the total amount of TRF's being reported to TSS. This will flow through as an "input tax credit".

COLLECTING AND REPORTING THE TIRE RECYCLING FEE

Once registered with TSS, you will be issued a TSS retailer number and will be sent a registration package that contains:

- A finalized copy of your signed *Retailer Agreement;*
- *Tire Recycling Fee Schedule* and *Tire Recycling Fee (TRF) Classification Reference Table;*
- *Retailer Remittance Form* which can be used to photocopy for future remittances; and
- *Retailer Handbook.*

Begin by displaying the *Tire Recycling Fee Schedule* in public view. This will help support the collection of the fees and let your customers know that you are a participant with the scrap tire recycling program. **NOTE: Wholesalers may require your TSS number when registering with them.**

Charging the TRF:

The TRF is to be charged on every new tire that is sold, whether on a vehicle/equipment or sold separately as a replacement tire.

- Record the TRF on all invoices, as a separate line item. The TRF should not be referenced as a "tax", nor should it be incorporated in a blanket "environmental fee";
- GST applies to the TRF on the sales invoice;
- PST is not applicable to the TRF.

NOTE: the consumer is only obligated to pay the posted TSS TRF when purchasing a new tire.

Reporting the TRF:

It is recommended that all TRF's be posted to a separate General Ledger (GL) account. This allows for easy tracking. *All fees are to be reported on a monthly basis using the Retailer Remittance Form.*

- Please provide all information requested on the form to ensure proper handling of your TSS account
- The TRF's that are remitted are recorded in the TSS tracking system.
- Tire breakdown is necessary, as it supports your payment. The TSS uses this information to determine the number and size of scrap tires that can be picked up from your business.

TRFs are due in the month following a sale.

- All TRFs for the reporting period must be submitted to the TSS prior to the last business day of the following month (i.e. January sales are due no later than February 28th, etc.)
- Interest of 18% per annum is applicable on all late or outstanding TRFs (see *First Seller (Retailer) Registration Application* for details.)

Detail the number of tires sold.

- It is necessary to report the number of tires sold, by category, and the amount of applicable tire recycling fees. For each TRF that is remitted, a "tire credit" is generated, allowing for a scrap tire of that category to be collected.
- If you are reporting for more than one location, one form of payment may be issued for payment of multiple locations; however, a separate *Retailer Remittance Form* or a *Summary Table* is needed for each location as each location has their own "tire credits". Complete details on reporting and calculating the TRF can also be found on the *Retailer Remittance Form.*
- All reporting is based on the actual number of tires sold by the retailer during the reporting period. ***Do not report fees based on the scrap tires generated or on the number of scrap tires collected.***

Record Keeping

- Retain a copy of the remittance information for your records in accordance with Canada Revenue Agency.

NOTE: TRF's are due on all tires sold, whether or not you charge or collect a fee from the consumer.

WHOLESALE TRANSACTIONS

Retailers or car dealers that sell tires/vehicles on a wholesale basis do not have to charge the TRF, as long as the receiver is registered and participating in an approved tire recycling program. If at any time you are unsure of the status of a customer's registration, please call the TSS office, we can verify this information with you.

> *I.e. ABC Tire Wholesaler is selling tires to XYZ Tire Store in Saskatchewan. XYZ Tire Store is a registered participant with TSS and will charge the TRF at the point-of-sale of the new tire. ABC Tire Wholesaler would not charge the tire recycling fee when selling to XYZ Tire Store. This would include sales to dealers in other provinces, as they are registrants with their provincial organizations.*

TIRE EXCHANGES, REPLACEMENTS AND WARRANTIES

If tires are purchased and subsequently exchanged for a different style or brand, the TRF is remitted only once – provided the original tires(s) can still be sold as new. Where a tire fails due to a manufacturing defect and is replaced at no charge, the TRF on the replacement tire is to be charged and remitted, for both tires, as the transaction ultimately results in two scrap tires being generated.

LLOYDMINSTER DEALERS

In 1998, an arrangement between Alberta, Saskatchewan and the City of Lloydminster was formed. This arrangement states that all retailers and dealers within the city are required to participate in the Saskatchewan Tire Recycling Program. This ensures that all scrap tires generated within the city are collected and recycled, rather than landfilled under the new TSS program.

OUT-OF-PROVINCE SALES

As a tire dealer registered with the TSS program, you are required to charge the TRF on every new tire sold, regardless of where it is going. All sales to out-of-province consumers still require the TRF to be applied on that sale. This includes sales to the United States. Retailers are responsible for verifying their operating requirements in other jurisdictions, should they sell tires out-of-province.

FARM IMPLEMENT DEALERS

The TRF is applicable to tires sold on all farm implements. Every new piece of equipment that is sold must have the applicable TRF charged. Due to the many and different sizes of tires that can be on some implements, different fees apply based on the tire size (please see *Tire Recycling Fee Schedule* for the correct fee).

Farm implement dealers that choose not to charge the fee will be responsible to submit the TRF even if the fee was not collected from the consumer.

AUTOMOBILE DEALERS

The TRF is applicable to all new and/or leased unit sales, as well as on replacement tire sales handled through service departments or quick service centers. On used vehicle sales, the TRF would be applicable to any new tires that are put on the vehicle.

There are some dealers in Saskatchewan that offer a wide variety of vehicles (i.e. recreation vehicles, farm equipment, semi-tractor/trailers, etc.) to their customers. All of these vehicle types are subject to the TRF at point-of-sale, and it is important to ensure that the TRF's are captured in the reporting process along with the vehicles and replacement tire sales.

SCRAP TIRE COLLECTIONS

Retailers are a very important part of the TSS program because they have the first, and best chance at capturing tires before they become part of a private stockpile, or worse, sent to the landfill. Part of the TSS mandate is to ensure that all of the scrap tires, generated at the retailer's place of business, are collected and recycled. The TSS contracts independent private companies to collect the scrap tires from retail locations. These contracted collectors are provided with details regarding the number of scrap tires that may be collected based on location and tire type as remitted by retailer.

NOTE: Tire credits are non-transferable amongst categories as these numbers are based on TRF Remittances sent in by the retailer and paid for by the consumer.

Collectors are paid by the TSS to pick up the tires and deliver them to recognized processing facilities. Retailers **DO NOT** pay the collector for collection services. Retailers will only be allowed a tire collection providing their account is up-to-date, all TRF's have been reported correctly and Retailers have "tire credits".

Collectors don't automatically come to collect scrap tires. Please contact TSS directly or your collector should you need a pickup or have questions.

Retailers need to ensure the following to allow for easy and quick collection of scrap tires:

- All tires have to be easily accessible for the collector;
- Collectors will not take any scrap tires that have rims on, dirt, or debris mixed in with the tires;
- Storage of other materials should not be co-mingled as clear access to scrap tires is needed. Collectors may use equipment to load tires (i.e.: bobcats, large trucks, etc.).

A representative from your location should be present when the tire collector is on site and picking up the scrap tires to ensure that:

- Only the designated scrap tires are being collected
- No damage is done to your property
- The number of tires and tire types being picked up is documented correctly
- The pick-up slip is signed, verifying the collection

NOTE: The retailer will be invoiced for any collections that exceed credits that have not been remitted into the TSS office.

CHANGES TO YOUR BUSINESS

Please take some time to notify TSS if:

- You are selling or closing your business;
- You are changing the nature of your business (i.e. no longer selling tires or your business expands to include car sales); or
- Your contact information changes.

Remember, there is a legally binding agreement between your current business and the TSS. Any ownership changes need to be addressed to ensure you are not responsible for the activities of the new owner. Credits on your account are non-transferable between owners of stores or branches.

REPORT ILLEGAL TIRE DUMPING & NON-COMPLIANCE

Scrap Tire Management Regulations, 2017 fall under *the Environmental Management and Protection Act, 2010,* enforced by Saskatchewan Conservation Officers. Tire dumping is illegal, and anyone with information about tire dumping activity should contact the Provincial Toll-Free "Turn in Poachers" line at 1-800-667-7561. Calls are not traced or recorded in any way, and callers may choose to stay anonymous. There are cash rewards for information leading to the arrest or conviction of individuals involved in this illegal activity. In the event you have concerns about non-compliant retailers, or the TSS program, you are encouraged to contact the T.I.P Line (above), Saskatchewan Environment or the TSS Office.

TSS STRUCTURE

The TSS consists of a pair of organizations that has a direct interest in ensuring the effective management of the scrap tire program. Representatives are appointed by these associations to form the TSS Board of Directors. The Directors establish and implement program policies and operating fundamentals.

- Retail Council of Canada (RCC)
- Western Canada Tire Dealers (WCTD)

TSS has also created an advisory committee, which provides guidance or recommendations to the Board of Directors and Senior Management on the direction, as well as provides industry experience and advice. The advisory committee will have no decision-making authority, but will be a source of information and a sounding board for the Board of Directors.

FREQUENTLY ASKED QUESTIONS

Q. Do I have to collect the TRF on "used vehicle" tires?

A. The TRF is only to be collected on new tires. Therefore, unless new tires have been put on a used vehicle, the TRF would not be charged.

Q. Does the TRF have to be charged if the consumer is refusing to pay the TRF or is taking the scrap tires with them?

A. Yes, the TRF is to be charged on ALL new tires, regardless if a scrap tire is left behind.

Q. How do I get my tires picked up?

A. When you require a tire collection please contact you zone collector or the TSS office to arrange a collection. Please note your company will not receive a tire collection if you do not report the TRF, or if your account is not up to date.

Q. Do I have to charge the TRF even if I don't agree with the tire recycling program?

A. Yes, as a tire retailer in Saskatchewan, you are responsible for the payment of the TRF on all new tires you sell. The program is designed so that the consumer pays the fee, freeing you of the financial responsibility. However, you will be responsible for all fees not charged on all new tire sales.

Q. What is happening to the tires?

A. The TSS works with independent recycling businesses to ensure that the scrap tires are disposed of properly. The tires are recycled and repurposed in to usable, marketable items, such as playground surfaces, road paving material, patio blocks, shingle mats, and much, much more.

Q. What should I do if someone wants to drop off scrap tires at my location without purchasing a new replacement?

A. Some retailers may take the tires from the public and use their own "tire credits" without charging the TRF. Consumers may also return the scrap to the point of purchase of the replacement tire. Contact the TSS for other disposal options.

Q. Do I have to charge the PST on the tire recycling fee?

A. Fees charged on the tires are exempt from PST, providing it is segregated from the selling price of the tire.

Tire Stewardship of Saskatchewan
3419 Pasqua St., Regina, SK, S4S 7K9
Telephone: (833) 790-1894
Fax: (306) 789-7630
Email: contactus@tssk.ca
Web: www.tssk.ca