



Newfoundland & Labrador

# **USED TIRE MANAGEMENT PROGRAM**

## **TIRE SUPPLIER GUIDE**



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The following handbook is presented for general information. The contents in this document are subject to change and do not supersede the authority or provisions of the [Newfoundland and Labrador Waste Management Regulations](#). In the event of any discrepancy or inconsistency between the information in this document and the Waste Management Regulations, the regulations will prevail.

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## 1. DEFINITIONS

<b>Environmental Fee</b>	The fee remitted on the supply of all new highway tires accepted through the program.
<b>Program Tires</b>	A new highway tire, rim size 24.5 inches or less, supplied to consumers in Newfoundland and Labrador and accepted through the program for end-of-life management.
<b>Tire Supplier</b>	Any person or business who supplies new highway tires accepted through the program to an end user in Newfoundland and Labrador. This includes, but is not limited to, distributors and wholesalers, a vehicle dealer or lessor and a tire retailer who uses or consumes a new tire for that tire retailer's own use.
<b>Remitter</b>	A Tire Supplier who is registered with the program and submits monthly reports on the supply of new program tires in the province, remits the applicable environmental fees and accepts used tires from consumers for collection by MMSB.
<b>Pay-on-Purchase (POP)</b>	A Tire Supplier who is registered with the program and exclusively purchases program tires from a Remitter Tire Supplier. A Pay-on-Purchase (POP) Tire Supplier pays the environmental fee to the Remitter Tire Supplier at the time of purchase of new program tires, and as such, is exempt from reporting the supply of new program tires and remitting the fee to MMSB. A Pay-on-Purchase (POP) Tire Supplier accepts used tires from consumers for collection by MMSB.
<b>Supply</b>	Any sale, distribution or other supply of accepted program tires in the province (including rental, lease, donation, internal company use, etc.).
<b>Collector</b>	Any business not deemed a Tire Supplier, but wishes to collect used tires as a valued-added customer service. Collectors must register with MMSB by completing the Program Registration Form.

## 2. USED TIRE MANAGEMENT PROGRAM

Every year, approximately 500,000 tires are diverted from landfills through the Used Tire Management Program (program), which is operated by the Multi-Materials Stewardship Board (MMSB) in accordance with the [Newfoundland and Labrador Waste Management Regulations](#). Used tires accepted through the program have been banned from landfills since 2002 and are collected and processed in an environmentally sound manner.

A one-time environmental fee is applied to the supply of new highway tires, rim size 24.5 inches or less. Tire Suppliers are required to remit the fee to MMSB to support program costs and accept used tires from consumers at no additional charge.



### Program Tires Accepted



All passenger and light truck tires



Motorcycle and dual-purpose tires



Camper tires



Trailer tires



Transport truck, bus, semi-trailer and dump truck tires



### Not Accepted

Tires for off-the-road (OTR) vehicles such as dirt bikes, all-terrain vehicles (ATV), forklifts, farm machinery and non-highway construction equipment, as well as all tires with a rim diameter greater than 24.5 inches, are **not** included in the program. Tire Suppliers can contact their [regional waste management authority](#) or [municipality](#) for information on proper disposal of non-program tires.

## 2. USED TIRE MANAGEMENT PROGRAM

### Multi-Materials Stewardship Board

Established in 1996, the Multi-Materials Stewardship Board (MMSB) is a Crown agency of the Government of Newfoundland and Labrador reporting to the Minister of Environment and Conservation.

MMSB's mandate is derived from the Environmental Protection Act and accompanying Waste Management Regulations as well as from the Provincial Solid Waste Management Strategy of 2002 and its associated implementation plan of 2007. Guided by these legislative and policy instruments, MMSB works in partnership with multiple stakeholders to support and promote sustainable waste management practices as a means of helping ensure a clean and healthy environment throughout Newfoundland and Labrador.

Waste diversion programs and services currently provided by MMSB include: Used Beverage Container Recycling Program; Used Tire Management Program; Residential Backyard Composting Program; Extended Producer Responsibility planning and oversight; waste management research and diversion measurement; and public education planning, outreach and marketing.



### 3. TIRE SUPPLIER OBLIGATIONS

The program requires that all Tire Suppliers in the province:

1. Register with MMSB ([see Section 4](#)).
2. Report to MMSB the number of all new program tires supplied to consumers in Newfoundland and Labrador and remit the applicable environmental fees ([See Section 5](#)).
3. Collect used program tires from consumers in the province in accordance with established policies ([See Section 6](#)).



## 4. REGISTRATION

All new Tire Suppliers and Collectors in the province must submit a completed registration form to MMSB.

- Download an electronic copy of the registration form from [mmsb.nl.ca](https://mmsb.nl.ca).
- Call a MMSB Compliance Auditor toll-free at 1 (800) 901-MMSB (6672) or email [cyoung@mmsb.nl.ca](mailto:cyoung@mmsb.nl.ca) to receive a hardcopy of the registration form.

MMSB will issue a registration number and indicate whether a Tire Supplier is registered as a Remitter or Pay-on-Purchase (POP) Tire Supplier. Collectors will also be issued a registration number.

Note: Tire Suppliers are required to notify MMSB of any changes to their registration information by completing the applicable fields on the program registration form and resubmitting the updated information to MMSB.

### List of Remitter Tire Suppliers

MMSB publishes a list of all Remitter Tire Suppliers online at [mmsb.nl.ca](https://mmsb.nl.ca). The published list eliminates the uncertainty of whether the environmental fee should or should not be charged at the time of sale, thereby removing some of the financial risk placed on a Tire Supplier's business in the event of an inspection or audit.

The list will be updated on the first business day of each month to reflect any changes (i.e. a Remitter changes to a Pay-on-Purchase (POP) Tire Supplier, or a business ceases operations).

## 5. ENVIRONMENTAL FEE

### Remitter

A Remitter Tire Supplier is required to report to MMSB the supply of program tires to all of its consumers in Newfoundland and Labrador, including consumers who are registered as a Pay-on-Purchase (POP) Tire Supplier. Remitters must also remit to MMSB the applicable environmental fees. The fee is only remitted once per program tire and covers the cost to collect and process used tires. The following environmental fees apply to the supply of all new highway tires:



\$3.00/tire	17 inches or less
\$9.00/tire	greater than 17 inches and equal to or less than 24.5 inches

### Exemptions – Pay-On-Purchase (POP) Tire Supplier

- When a Tire Supplier sources program tires exclusively from a Remitter currently registered with MMSB, the Tire Supplier may apply to the program for Pay-on-Purchase (POP) status.
- A Pay-on-Purchase (POP) Tire Supplier is required to pay applicable environmental fees at the time of purchase of new tires from another Remitter registered with MMSB, and as such, is exempt from reporting and remitting environmental fees to MMSB. **A Pay-on-Purchase (POP) Tire Supplier must check the invoice to ensure the environmental fee has been charged at the time of purchase.** If the Remitter neglected to charge the fee, the Pay-on-Purchase (POP) Tire Supplier must notify the Remitter immediately so a correction can be made. NOTE: A Pay-on-Purchase (POP) Tire Supplier can be held responsible for fees not paid to a Remitter upon purchase of program tires.
- Pay-on-Purchase (POP) Tire Suppliers are required to collect used tires generated by consumers.
- Pay-on-Purchase (POP) Tire Suppliers are also subject to audits conducted by MMSB and are required to maintain and retain records of **all transactions** regarding program tires and provide the auditor with such information as reasonably required.

## 5. ENVIRONMENTAL FEE

### Exemptions – Wholesale Transactions

- Tire Suppliers that sell or distribute tires on a wholesale basis **do not** have to report and remit the environmental fee, providing that the receiver is currently registered with the program as a Remitter Tire Supplier. The receiver of the product accepts full responsibility for reporting and remitting the environmental fee upon the subsequent supply of the program tires to its customers.
- In order to be exempt from reporting and remitting the environmental fee, a Tire Supplier must maintain evidence of the receivers' status (i.e. Remitter Number) at the time of supply and the amount of the fee exempted.
- Consult the list of registered Remitters online at [mmsb.nl.ca](http://mmsb.nl.ca) to determine whether or not the fee should be charged. Do not assume that all Tire Suppliers are remitting to MMSB.

### Tires Exchanges

If a tire is purchased and subsequently exchanged for a different style or brand, the environmental handling fee is applied and remitted only once – providing the original tire can still be sold as new.

### Warranties

Where a tire is replaced at no charge to the consumer, and the tire has a manufacturer's defect, the environmental fee is **not** applied to the replacement tire.

Where a tire(s) is replaced at a charge to the consumer, the environmental fee is applied to the replacement tire(s) and must be remitted to MMSB.

## 5. ENVIRONMENTAL FEE

### Automobile Dealers

The environmental fee is applied to the supply of all new program tires on new and or leased vehicles and equipment, including the sale of replacement tires handled through service departments or quick service centers.

On used vehicles sales, the environmental fee is applied to any new tires put on the vehicle(s).

The environmental fee is also applied to the supply of all new program tires on new and or leased vehicles and equipment used by the automobile dealer (i.e. demo vehicles or shuttle vehicles).

### Out-of-Province Tire Sales

Environmental fees do not apply to program tires supplied to consumers out of province; however, the Tire Supplier is required to retain documentation relating to the out-of-province delivery to substantiate non-remittance of the environmental fee for that sale.

### Customer Communications

Remitters and Pay-on-Purchase (POP) Tire Suppliers may choose to recover the environmental fee by charging it to their customers. If the fee is passed on to the customer, the Tire Supplier must indicate the fee on the customer invoice or receipt.

## 6. REPORTING AND REMITTING

A Remitter Tire Supplier is subject to report the supply of program tires in the province and remit payment of the applicable environmental fees to MMSB on a monthly basis, at the end of the reporting period, using the Tire Supplier remittance form.

- Download an electronic copy of the Tire Supplier remittance form from [mmsb.nl.ca](http://mmsb.nl.ca).
- Call a MMSB Compliance Auditor toll-free 1 (800) 901-MMSB (6672) or email [cyoung@mmsb.nl.ca](mailto:cyoung@mmsb.nl.ca) to receive a hardcopy of the Tire Supplier remittance form.

### Reporting

- Please provide all information requested on the form to ensure proper account management.
- It is necessary to report the number of tires sold/supplied by category and the amount of applicable environmental fees.

Note: Remitter Tire Suppliers must report and remit the environmental fee on the supply of all tires, whether or not the fee has been charged to or collected from the customer.

### Monthly Due Date

- Completed Tire Supplier remittance forms must be submitted for every month – even if no new tires were sold during the month.
- Remittance forms and payment of applicable environmental fees are due by the tenth (10<sup>th</sup>) day of the month following the reporting period.
- Completed forms can be submitted in hardcopy or electronic format. MMSB accepts payment through Electronic Funds Transfer (EFT) or cheque.

Email: [remittances@mmsb.nl.ca](mailto:remittances@mmsb.nl.ca)

Fax: 709-753-0974

Mail/Delivery: Multi-Materials Stewardship Board  
6 Mount Carson Avenue Dorset Building, Suite 300  
Mount Pearl, NL A1N 3K4

## 6. REPORTING AND REMITTING

### Harmonized Sales Tax (HST)

The Canada Revenue Agency (CRA) considers the environmental fee charged on new tire sales as a taxable service, therefore Tire Suppliers are responsible for remitting HST to CRA on all environmental fees.

### Record Keeping

Tires Suppliers must retain a copy of the supply of tires and corresponding remittance information for three years for program auditing purposes.

Note: Tire Suppliers are also responsible for operating in accordance with CRA's requirements for keeping accounting and other financial information documents.

Visit the Canada Revenue Agency website (<http://www.cra-arc.gc.ca>) for more information.



## 7. ACCOUNTABILITY AND ENFORCEMENT

MMSB is committed to ensuring a fair and level playing field for all program participants through a continued focus on compliance with program guidelines.

### Compliance

Compliance audits of Tire Suppliers registered with the program are conducted by MMSB and third-party auditors to ensure that the supply of all program tires is reported, applicable environmental fees are remitted and that all Tire Suppliers are compliant with the Waste Management Regulations.

Records of each Tire Supplier are audited to verify:

- Environmental fees have been applied to the supply of all new highway tires accepted through the program;
- Environmental fees are reported and remitted; and,
- All records from both Tire Suppliers and MMSB are accurate and consistent.

### Failure to Report and Remit

Failure to report and remit environmental fees may result in any or all of the following actions:

- Audit of the Tire Supplier;
- Legal proceedings to collect amounts owed;
- Application of a fine, in accordance with the Waste Management Regulations; and,
- Cancellation of the Tire Supplier's registration and notification to provincial enforcement.

## 8. USED TIRE COLLECTION

Tire Suppliers in Newfoundland and Labrador are instrumental in the success of MMSB's Used Tire Management Program, annually collecting more than 500,000 tires throughout the province by providing consumers with a return-to-retailer service for the proper disposal of used tires.

### **Tire Supplier**

The program requires that all Tire Suppliers in the province collect used tires from consumers in the province, in accordance with program requirements for temporary storage and collection requests outlined below.

### **Collector**

Any business that is not deemed a Tire Supplier, but wishes to collect used tires as a valued-added customer service, must register with MMSB as a Collector by completing the Program Registration Form.

All registered Collectors must arrange pick up of used tires in accordance with program requirements for temporary storage and collection requests outlined below.

### **Tire Drop-off**

Consumers may leave used program tires with any Tire Supplier or Collector, at no charge, in manageable quantities (4-5 tires), during the retailer's regular business hours.

Used tires must be off the rim, free of mud and debris, and in whole form (tire fragments are not accepted).

## 8. USED TIRE COLLECTION

### Temporary Storage

Tire Suppliers are required to accept used tires from consumers and provide temporary storage as per the following guidelines:

- Stack tires.
- Ensure tires are in whole form and clean with rims removed.
- Store tires in an accessible location, clear of obstructions and debris, to allow direct loading onto the collection truck.
- Separate non-program tires (i.e. ATV, loader, etc.) from the storage pile.
- Store tires on a solid foundation to keep them free of dirt and to prevent collection trucks from getting stuck in mud.
- Do not move or push tires as part of snow clearing activities.
- To prevent illegal dumping, it is suggested that tires are stored in a secure area, out of sight to the public.

### MMSB Tire Pick-Up Requests

Tire Suppliers and Collectors are required to contact MMSB to schedule pick-up of a minimum of 30 used tires at one time – an estimated count of the number of used tires to be collected will be required. MMSB contracts an independent company to collect used tires from Tire Suppliers and Collectors.

Contact: Field Operations Officer  
Toll Free: 1 (800) 901-MMSB (6672)  
Email: [gmelvin@mmsb.nl.ca](mailto:gmelvin@mmsb.nl.ca)

## 9. NOTIFICATION OF SALE OR CLOSURE OF BUSINESS

A Tire Supplier is required to provide written notice to MMSB of the sale or closure of its business in order to ensure its account is properly closed.

**Note:** Until MMSB receives written notice, a Tire Supplier remains registered with the Used Tire Management Program and is obligated to meet requirements under the Waste Management Regulations.

Written notices can be submitted electronically or in hardcopy:

Email: [cyoung@mmsb.nl.ca](mailto:cyoung@mmsb.nl.ca)

Fax: 709-753-0974

Mail/Delivery: Compliance Auditor  
Multi-Materials Stewardship Board  
6 Mount Carson Avenue Dorset Building, Suite 300  
Mount Pearl, NL A1N 3K4



## 10. REPORT ILLEGAL DUMPING

### Illegal Dumping

Tire dumping is illegal and punishable by a fine up to \$10,000 and/or imprisonment up to three months. Anyone with information about tire dumping activity should call Crime Stoppers at 1 (800) 222-TIPS (8477). Calls are not traced or recorded in any way, and callers may choose to remain anonymous.

A photograph of an elderly woman with glasses and a blue sweater, holding a smartphone. She is looking directly at the camera with a serious expression. In the background, there is a pile of illegal dumping, including a large green bag and various pieces of trash. The text 'NANNY JEAN CALLS OUT ILLEGAL DUMPING' is overlaid on the left side of the image. At the bottom, there is a black banner with white and green text and logos.

**NANNY JEAN  
CALLS OUT  
ILLEGAL DUMPING**

**AND SO CAN YOU 1-800-222-TIPS (8477)**

**mmsb** | **CRIME STOPPERS**

## CONTACT MMSB

### Program Registration

Contact: Compliance Auditor  
Toll Free: 1 (800) 901-MMSB (6672)  
Email: [cyoung@mmsb.nl.ca](mailto:cyoung@mmsb.nl.ca)

### Reporting and Remitting

Contact: Daisy Pendergast  
Toll Free: 1 (800) 901-MMSB (6672)  
Email: [remittances@mmsb.nl.ca](mailto:remittances@mmsb.nl.ca)

### Used Tire Collection

Contact: Field Operations Officer  
Toll Free: 1 (800) 901-MMSB (6672)  
Email: [gmelvin@mmsb.nl.ca](mailto:gmelvin@mmsb.nl.ca)

### Mailing Address

Multi-Materials Stewardship Board (MMSB)  
6 Mount Carson Avenue, Suite 300  
Mount Pearl, NL  
A1N 3K4

