

SCHEDULE A

Tire Definitions, Steward-Fees and Interest Schedule Effective July 1, 2026

SECTION I: TIRE PRODUCT CATEGORIES INCLUDED – (Steward-Fee applicable)

Tire Type (Category)	Definition	STEWARD-FEE
<p>(PLT) Passenger Tires, Small RV Tires and Light Truck Tires</p> <p>Motorcycle, Golf Cart and All-Terrain Vehicle Tires</p> <p>Forklift, Small Utility and Skid Steer Tires</p> <p>Small Farm / Ag Free Rolling and Implement Tires</p> <p>Small Aircraft Tires</p>	<p>Passenger tires are designed for use on passenger cars, light trucks, small RVs and multipurpose passenger vehicles (MPVs), including sport utility vehicles (SUVs) and crossover utility vehicles (CUV's), and to comply with Canadian Motor Vehicle Safety Standard (CMVSS No. 109, 139).</p> <p>The light truck tire category consists of tires designed for use on consumer or commercial light trucks, under 10,000 lbs. Gross Vehicle Weight, and comply with Canadian Motor Vehicle Safety Standard (CMVSS No. 119).</p> <p>Codes found on the sidewalls of passenger and light truck tires are P (Passenger) and LT (Light Truck). Temporary spare tires are marked T (Temporary).</p> <p>Includes all tires specifically designed for on/off highway motorcycles, motorcycle sidecars, motor bikes, mopeds, mini-cycles, golf carts, garden/lawn tractors and all-terrain vehicles.</p> <p>Includes pneumatic forklift tires, press-on solid tires, Skid Steer tires measuring 16.5" and under, as well as RV Trailer and utility trailer tires marked ST (Special Trailer).</p> <p>Includes free rolling farm and implement tires deemed for use on farm equipment. Tires are usually identified with the sidewall marking IMP.</p> <p>Tire weight 30 kg and under</p>	<p>\$5.00 + GST & PST</p>
<p>(MT) Medium Truck Tires</p> <p>Wide Base Skid Steer and Loader Tires</p> <p>Medium Farm / Ag Tires</p>	<p>Rim Diameters from 15" to 24.5"</p> <p>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 tires not marked "P or LT". All of which comply with Canadian Motor Vehicle Safety Standard (CMVSS No. 119).</p> <p>17.5" rim and over</p> <p>Rears 24" rim & under Rears are designated with one of the following sidewall markings: R-1/R-1W/R-2/R-3/R-4/HF1/HF2/HF3/HF4</p>	<p>\$14.00 + GST & PST</p>

Tire Type (Category)	Definition	STEWARD-FEE
(LAG) Large Farm / Ag Tires	Rears 25" rim and over Rears are designated with one of the following sidewall markings: R-1/R-1W/R-2/R-3/R-4/HF1/HF2/HF3/HF4	\$30.00 + GST & PST
(SOTR) Small Off-the-Road	Includes OTR Mining, Earthmover, Construction, Forestry (Skidder), Grader, Industrial tires up to and including size 23.5 – 25 tires	\$60.00 + GST & PST
(LOTR) Large Off-the-Road	Includes OTR Mining, Earthmover, Construction, Forestry, Grader, Industrial and other off-highway or on/off highway tires over size 23.5 – 25	\$140.00 + GST & PST

For the purpose of determining eligible tire sizes within the tire type category, TSM will deem the following reference material as the reference authority – 2007 Tire and Rim Handbook of the Tire & Rim Association of the United States as amended from time to time.

The Steward-Fee is a supply of a taxable service. Tires supplied for use on fire trucks and ambulances and tires supplied to First Nations are not excluded from the Steward-Fee.

Qualifying equipment and users may be eligible for GST & PST exemptions on the Steward-Fee.

SECTION II: TIRE PRODUCT CATEGORIES EXCLUDED – (Steward-Fee not applicable)

The Tire Stewardship Regulation 2006 excludes tires not designed for powered vehicles (except for trailer tires which are designed to be towed by such a vehicle). Some examples of tires excluded from Steward-Fees are:

- Tires designed for use on bicycles or wheelchairs;
- Tires designed for use on a device designed to be moved by human power such as a wheelbarrow;
- Tires purchased for use on motorized mobility aids designed for the transportation of persons with a physical impairment (seller must retain a copy of the sales invoice that certifies this use and includes the name, address, telephone number and signature of the purchaser);
- Tubes that are manufactured for use inside a tire whether supplied with a tire or separately. Tubes will be managed by the program as part of a tire;
- Tires that ordinarily have a retail value of less than \$30.00. These tires will be managed by the program;
- Recapped and retreaded tires;
- Registered retailers who acquire new tires solely for the purpose of resale, provided they quote their TSM registration number to the retailer from whom they purchase the tire. However, if the tire is subsequently taken out of resale inventory and used for any business or personal use, retailers must remit the applicable Steward-Fee; and
- Retailers who ship to a non-resident to a location outside of the province. The retailer is required to retain documentation relating to the out-of-province delivery to substantiate non-remittance of the Steward-Fee for that sale.

SECTION III: INTEREST

Interest charges will be applied at a rate of 1% per month (12.6825% annually) compounded monthly and calculated from the date the interest became payable.