

SCHEDULE A

Revised: 11/24/09

TIRE STEWARDSHIP MANITOBA
Tire Definitions, Eco-Fees and Interest Schedule
 Effective January 1, 2010

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

Tire Type	ECO-FEE	Definition
<p>Passenger Tires, Small RV Tires and Light Truck Tires</p>	<p>\$4.50 + GST & PST</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 is 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 sidewall of light passenger and light truck tires are P (Passenger) and LT (Light Truck). Temporary spare tires are marked T (Temporary).</p>
<p>Motorcycle, Golf Cart and All Terrain Vehicle Tires</p>		<p>Includes all tires specifically designed for on/off highway motorcycles, motorcycle sidecars, motor bikes, mopeds, mini-cycles, golf carts and all terrain vehicles.</p>
<p>Forklift, Small Utility and Bobcat/Skid Steer Tires 16.5" and under</p>		<p>Includes pneumatic forklift tires, press-on solid tires, Bobcat/Skid Steer tires measuring 16.5" and under, as well as RV Trailer and utility trailer tires marked ST (Special Trailer).</p>
<p>Medium Truck Tires Rim Diameters from 15" to 24.5"</p> <p>Wide Base Skid Steer and Loader Tires 17.5" rim and up</p>	<p>\$9.00 + GST & PST</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>FARM / AG TIRES</p> <p>Free Rolling and Implement</p>	<p>\$4.50 + GST & PST</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>Rears 24" rim & under</p>	<p>\$9.00 + GST & PST</p>	<p>Rears are designated with one of the following sidewall markings:</p>
<p>Rears 25" rim & over</p>	<p>\$30.00 + GST & PST</p>	<p>R-1/R-1W/R-2/R-3/R-4/HF1/HF2/HF3/HF4</p>

Tire Type	ECO-FEE	Definition
Small Off-the-Road	\$60.00 + GST & PST	Includes OTR Mining, Earthmover, Construction, Grader, Industrial and Aircraft tires up to and including size 23.5 – 25 tires Includes all Forestry (Skidder) Tires
Large Off-the-Road	\$135.00 + GST & PST	Includes OTR Mining, Earthmover, Construction, Forestry, Industrial, Aircraft and other off-highway or on/off highway tires over size 23.5 – 25

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 Eco-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 Eco-Fee.

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

SECTION II: TIRE PRODUCT CATEGORIES EXCLUDED (Eco-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 an Eco-Fee 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 Eco-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 Eco-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.