

STEWARD-FEE RATES EFFECTIVE APRIL 1, 2015
QUICK REFERENCE GUIDE

TIRE TYPE	STEWARD-FEE PER TIRE
Passenger & Light Truck / Motorcycle / Small RV Tires / Free Rolling Farm & Implement Tires	\$3.75
Medium Truck Tires & Rear Farm / Ag Tires 24" rim & under	\$9.00
Rear Farm / Ag Tires 25" rim and over	\$30.00
Small OTRs, Grader, up to and including size 23.5 – 25	\$60.00
Large OTRs over size 23.5 - 25	\$135.00

STEWARD-FEES APPLY TO ALL NEW TIRES SOLD, INCLUDING:

TIRES SUPPLIED FOR USE ON FIRE TRUCKS AND AMBULANCES;

TIRES SUPPLIED TO FIRST NATIONS;

TRAILER TIRES DESIGNED TO BE TOWED BY A VEHICLE.

- Both PST & GST are applicable to the Steward-Fee when a tire retailer charges the Steward-Fee to their customer.
- If the equipment and customer qualify for PST exemption, PST should not be charged on the Steward-Fee.
- PST exemption does not exempt seller's obligation to remit the Steward-Fee to TSM.

TIRES EXCLUDED FROM STEWARD-FEES

The Steward-Fee must be charged on all new tire sales unless one of the following exclusions applies:

- 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;
- Tubes that are manufactured for use inside a tire whether supplied with a tire or separately;
- Tires that ordinarily have a retail value of less than \$30.00;
- 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.

PLEASE REFER TO SCHEDULE "A" FOR COMPLETE INFORMATION RE TIRE DEFINITIONS & STEWARD-FEES.