OTS Steward Guidebook

Please Note: The rules contained within this guide are for reference purposes only. Please refer to section 8 of the Used Tires Program Plan for the full Rules. Should any discrepancy exist between the Rules found in the Program Plan and those provided in this guidebook, the Rules in the Program Plan will prevail.

OTS, as the IFO for Used Tires is required to develop Rules for the Used Tire Program. Section 30 and 31 of the WDA outlines what the rules cover.

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1.0 Overview

In response to a program request letter issued by the Ontario Minister of the Environment, industry developed a Used Tires Program Plan to safely and effectively handle scrap tires. Ontario has mandated a Brand Owner/First Importer (BOFI) or Steward model where by Stewards (BOFIs) fund the program by remitting a Tire Stewardship Fee (TSF) to OTS for every new tire supplied into the Ontario market. The TSF will fund Program activities including:

- Collection, transportation and processing, of scrap tires
- Manufacturing of recycled rubber products
- Operation of the scrap tire tracking and manifest systems
- Remediation of tire stockpiles in the Province
- Development of new end markets
- Programs related to promotion and education (P&E) and Research and development (R&D)
- Program administration including auditing
- On-going communications with Stewards, service providers and stakeholders

1.1 Stewards under the Used Tires Program Plan

Under the Used Tires Program, Stewards are defined as Original Equipment Manufacturers, Brand Owners or First Importers of new tires into Ontario as per the following definitions:

- 1) **Original Equipment Manufacturer (OEM)** means a Manufacturer or First Importer of new vehicles Supplied in Ontario
 - a. An OEM is designated as the Steward with respect to all New Tires on vehicles Supplied by the OEM
- 2) **Brand Owner** means, with respect to Branded Tires during any time in a data period:
 - a. A person resident in Ontario who is the registered owner of the Brand, or
 - b. A person resident in Ontario who is a licensee of the registered owner of the Brand, or
 - c. A person resident in Ontario, who owns the intellectual property rights to the Brand, or
 - d. A Person Resident in Ontario, who is a licensee, in respect of the intellectual property rights to the Brand;

NOTE: "Branded" means that a Brand is attached to, or otherwise associated with Tires.

3) **First Importer** means a person resident in Ontario who imports new tires into Ontario but is not a Brand Owner of such new tires, and includes a person resident in Ontario who is the first to take title to or delivery or possession of such tires, upon or after arrival in Ontario from elsewhere during the data period. A person who takes delivery/possession of new tires only for the purpose of transporting them to another person in Ontario is not the First Importer of the tires.

NOTE: The above definitions should not be construed as direction or guidance on your organization's status as a Steward. The Rules for Stewards (see Appendix A of this Guidebook) and the Used Tires Program Plan provides a more detailed definition of a Steward.

1.2 Role of a Steward in the Program Plan

Whether cruising through a golf course, harvesting in a field, or taking thousands of people through their daily commute, tires supplied by Stewards help life in Ontario keep rolling. Vehicle Manufacturers, Tire Brand Owners and First Importers of tires, Stewards, are the foundation of the Used Tires Program. By

remitting Tire Stewardship Fees (TSFs), Stewards are essential to the creation of an innovative, province wide solution for all used On-road and Off-road tires. This will result in a diversion program that successfully directs used tires to be recycled in Ontario into a variety of tire-derived products that are used in applications from sports fields to roads.

1.3 Steward Responsibilities & Obligations

Stewards have a legislated responsibility to report the types and number of tires supplied into the Ontario market starting September 1, 2009 and to remit corresponding Tire Stewardship Fees (TSF). These fees are collected by Ontario Tire Stewardship (OTS) and will allow the Program to manage the collection, storage, transportation, reuse / recycling, and processing of used tires.

A Steward's TSF Remittance Package, consisting of the TSF Remittance Form and payment (cheque / money order, EFT), needs to be submitted monthly to Ontario Tire Stewardship. In the event that a Steward records zero supply of tires into Ontario, a "Nil" Report must still be filed with OTS.

The TSF Remittance Package must be submitted via mail or online (fax is acceptable for "Nil Remittances" only).

A penalty of 10% of the Tire Stewardship Fees due and payable and Interest at the Base Interest Rate plus 3% on any outstanding balance due may be applied to any late TSF remittances. Timely and accurate TSF remittance ensures efficient and effective operation of the Used Tires Program.

Stewards are responsible for ensuring accuracy and storage of the information supporting the TSF remittance. OTS reserves the right to call upon this information and any other supporting documentation to verify the accuracy of a Stewards remittance report. Additional details surrounding TSF reporting are located in section 3 of this Guidebook.

NOTE: Stewards must abide by all Rules for Stewards as detailed in Appendix A of this Guidebook

1.4 Additional Operational Roles under the Program Plan

In addition to Stewards, there are several other roles in the Ontario Used Tires Program Plan; Collectors, Haulers, Processors and Recycled Product Manufacturers (RPMs)

1.4.1 Collectors

Under the Used Tires Program, a Collector is a for-profit, not-for-profit, or municipal corporation that has entered into an agreement with OTS for the collection of designated used tires. This is potentially any organization that removes tires from a vehicle, or that collects used tires, including but not limited to:

- Tire dealers, retailers or wholesalers
- Car, Truck or Trailer dealers
- Mass merchants
- Auto Service Center/Garages
- Auto Dismantlers/Recyclers
- Ontario Municipalities that collect used tires
- Private waste management companies

Please Note: Businesses that transport used / scrap tires to registered Processors are not Collectors under the Used Tires Program; they are termed Haulers under the Program. Please read the definition of a Hauler provided in section 1.4.2 below.

1.4.2 Haulers

Under the Used Tires Program, Haulers are businesses which transport used / scrap program tires to an OTS registered Processor.

1.4.3 Processors

The Program defines Processors as businesses that:

- a) Process scrap tires into streams that can be further processed in order to recover specific components within the same organization or;
- b) Send scrap tires to downstream processors for use as a raw material in another process, or;
- c) Where 3Rs options are not available or technically feasible, send scrap tires for use in an energy recovery process or managed through disposal.

1.4.4 Recycled Product Manufacturers (RPMs)

Recycled Product Manufacturers (RPMs) are considered businesses that use the raw material from Processors for new products or other approved uses.

2.0 Registration

This section provides prospective Stewards with an overview of the key components of the registration process. By following the step-by-step instructions provided, a Steward will be able to submit a Steward registration.

OTS reserves the right to request that additional information be submitted in order to process a registration. Additional information requested is to be provided to OTS within one (1) business day of OTS requesting such information.

2.1 Registration Requirements

In order to proceed with a Steward Registration a registrant must have first reviewed the definition of a Steward as defined in Appendix A of this Guidebook (in the Rules of Stewards) and/or the Used Tires Program Plan. It is possible to have more than one role under the program (i.e. Steward and Collector); for multi-role participants, separate registration/application form(s) associated with each role will need to be completed and submitted.

The following information is required in order to fill out the Steward Registration form:

- Ontario Business Number (if applicable)
- Business Start Date
- Harmonized Sales Tax (HST) number
- A Valid Email Address

2.2 Steward Registration Process

Reminder: If a participant identifies themselves as having multiple roles under the Program, they must apply separately for each role by completing the relevant form for that role.

Once it has been determined that a corporation/business is a designated Steward in accordance with the Program Plan, the Steward can submit a registration form one of three ways;

- 1) **Online:** Fastest option taking 10 business days to process
- 2) Fax: Takes 15 business days to process from the time the application is received by OTS
- 3) Mail: Takes 15 business days to process from the time the application is received by OTS

NOTE: In order to complete the registration, the person completing the registration form must have authority to bind the corporation/business, or have been granted the authority to bind the corporation / business.

2.2.1 Online Registration

Please allow 10 business days for processing applications when applying online. Follow the steps listed below in order to submit a Steward Registration online:

- 1) Go to the OTS website at www.RethinkTires.ca. Click the "Sign Up" button in the middle of the page to register as a new user. Once you sign-up, a notification letter with your OTS username will be sent to the email address provided during sign up.
- 2) Once you have your new ID, go back to the OTS website at www.RethinkTires.ca and logon to the site (top right of home page)
- 3) Select the role that is being applied for (i.e. Steward)
- 4) Complete the registration steps One to Four (see Registration Form Help for explanations on the fields that need to be completed on the form
- 5) Click "Finish" to submit your application.
- 6) You will receive a message on your screen that confirms your registration has been submitted. If this message is not received, contact OTS to confirm receipt of your submission.
- 7) OTS will review your registration, and contact you in the event that additional information is required to complete your registration. If OTS needs to contact you, the processing time of the registration may be more than 10 business days.
- 8) You will be contacted by OTS and advised of your Registration Number and given a Welcome Letter once the registration process is complete.

2.2.2 Faxed Registration

When applying by fax please allow 15 business days for typical processing. Follow the steps below in order to submit a Steward Registration by fax:

- Download and print your application form(s) by visiting the OTS website at <u>www.RethinkTires.ca</u>. If you are unable to download the forms, contact OTS and hard copies will be provided to you.
- 2) Manually complete the form (see Registration Form for explanations on the fields that need to be completed)
- 3) Once you have completed the form(s), fax them to OTS at 1-866-884-7372 (call 1-888-687-2202 to confirm that application was received)
- 4) OTS will review the registration, and contact you if more information is required to complete your registration. If OTS needs to contact you, the processing time of the registration may be more than 15 business days.
- 5) You will be contacted by OTS and advised of your Registration Number and given a Welcome Letter once the registration process is complete.

2.2.3 Mailed Registration

When applying by mail, please allow 15 business days for typical processing. Follow the steps below in order to submit a Steward Registration by mail:

- Download and print your application form(s) by visiting the OTS website at <u>www.RethinkTires.ca</u>. If you are unable to download the forms, contact OTS and hard copies will be provided to you.
- 2) Manually complete the form (see Registration Form Help on the next page for explanations on the fields that need to be completed)
- 3) Once you have completed the form(s), mail them to the address below:

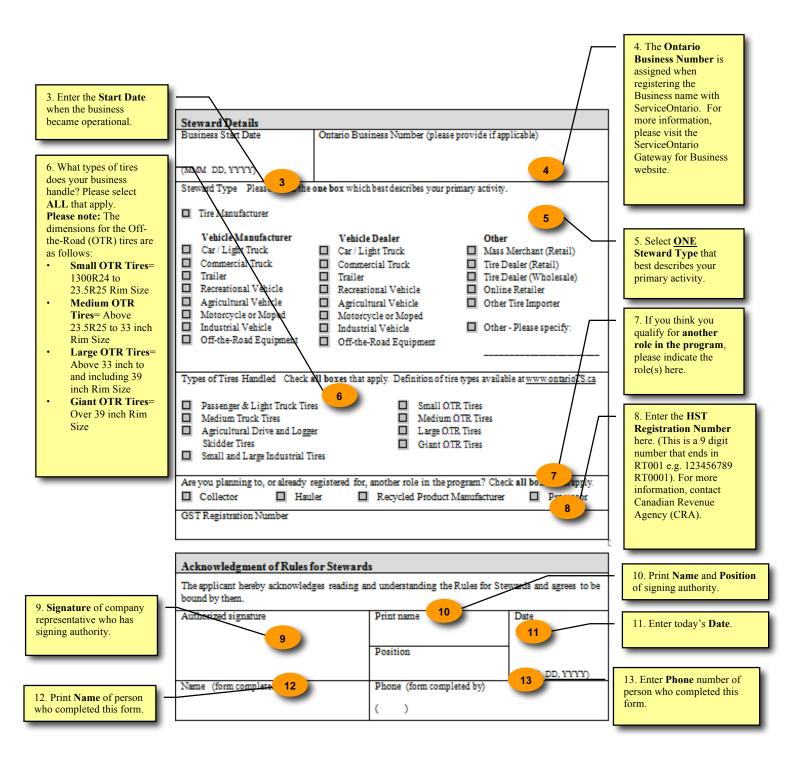
Ontario Tire Stewardship Attn: Registration Centre 300 The East Mall, Suite 100 Toronto, ON M9B 6B7

- 4) OTS will review the registration and contact you if more information is required to complete your registration. If OTS needs to contact you, the processing time of the application may be more than 15 business days.
- 5) You will be contacted by OTS and advised of your Registration Number and given a Welcome Letter once the registration process is complete.

2.2.4 Steward Registration Form Help

Here are instructions to complete the paper-based Ontario Tire Stewardship Stewards registration form. The numbered boxes provide some details to help you complete the form. Note that all fields need to be completed. To complete this form online, go to: **www.RethinkTires.ca**

1. Complete the Business Location Address section. (Canadian location preferred). Please note: The Legal Business Name is the legal name of the business that is responsible for remitting the tire stewardship fee. The Business Operating Name is the name that the company commonly operates under and may be different from the legal name of the business. The Franchise Name is the	Complete all the fields on this form if you are applying to be a Steward under the program. Far more information, refer to www.ontarioTS.ca. 1 Please PRINT in black ink. Business Location Address Legal Business Name Business Operating Name (if different from legal business name) Franchise Name (if applicable) Location Address	
name of the Franchise which the company operates in affiliation with or with the permission of.	City Province/State Postal Code/Zip/Other Country Phone Number Fax Number E-mail Address () Primary Contact Information (This is the primary contact information that should be used for communication Name	2. Complete the
	Contact Same as Business Location Address above, or complete details below	Primary Contact Information section. The Primary Contact is the key person who will be the primary contact for communication with OTS. Please note: The Fax numbers should not be on Canada's National Do Not Call List.
	Date received Activation Date Confirmation Mailed (MAM DD YYYY) (MAM DD YYYY) Registration Number	



2.3 Making Changes to Steward Information

There are some types of information changes that cannot be made without completing a new registration form.

Changes to the following fields require the participant to submit a new Steward Registration:

 Changes to Legal Business Name (including those resulting from a company purchase or takeover)

For all other change requests, the contact or person with signing authority on file with OTS for the company may request that the file information be updated by contacting OTS via email at info@RethinkTires.ca or by phone at 1-888-687-2202. Confirmation will be given by OTS once the updates have been made.

2.3.1 Closing Steward Accounts

In the event that a corporation/business that previously registered as a Steward with OTS determines that they are not a Steward as defined by the Used Tire Program Plan or are no longer a Steward, written notice must be provided to OTS. Written notice must be in the form of a non-Steward notification form, which can be obtained by emailing info@RethinkTires.ca & signed by a company representative with signing authority and include the following information:

- Stewards Registration Number & Name
- Reason for Closing the Account
- Effective Date
- Name and Signature of a Company Representative (must have authority to bind the corporation)

Letters are to be mailed to OTS at the address given below:

Ontario Tire Stewardship TSF Processing Unit 300 The East Mall, Suite 100 Toronto, ON M9B 6B7

Stewards closing their accounts will be subject to an audit review before the account is closed. Stewards must demonstrate prior to deregistering that it has fully met its obligations under the Rules.

3.0 Filing a Stewards Report

A Stewards Report and the corresponding Tire Stewardship Fee (TSF) payment must be submitted monthly to Ontario Tire Stewardship. Steward Reports detail the types and quantities of new tires that the Steward supplied into the Ontario market during the reporting period. Additional information on Stewards Reports may be found in Appendix B (Steward Training) of this Guidebook.

Changes to the reporting frequency for selected Stewards are outlined in Appendix A of this Guidebook.

3.1 Steward Reporting/TSF Payment and Reporting Schedule

Steward Reports and corresponding TSF amounts are due monthly. The reporting deadline for a reporting period is the last day of the month following the reporting period as illustrated by example in the chart below:

Reporting Data Period	Payment & Reporting Deadline
September 1 to September 30	October 31
October 1 to October 31	November 30
November 1 to November 30	December 31

The chart above is to be used as an example it is not inclusive of all filing periods.

3.2 Tire Definitions for Steward Reports

Steward Reports and TSFs are based on the quantities and type of tires supplied into the Ontario market. Below is a listing of the tire classifications currently used by OTS as approved under the Used Tires Program Plan.

The Definitions below are only to be used for reporting periods September 2009 – March 2013 inclusive. For periods after March 2013 please see definitions in section 3.3.

On Road Passenger & Light Truck (PLT): on-road passenger and light truck tires and also includes but is not limited to:

- Small RV, ST trailer, Temp Spare, Motorcycle, Golf Cart and ATV tires
- Free-rolling Farm, Small Utility, Small industrial, Forklift and Steer tires rim diameter of 16" and under (pneumatic forklift)
- Solid industrial forklift tires with a rim diameter less than or equal to 8"

On-Road Medium Truck Tires (MT): includes 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".

Off The Road (OTR) Agricultural Drive and Logger Skidder: includes drive wheel tire used on tractors and combines and tree harvesting equipment. Normally identified with sidewall marking suffix letters ® or (HF) or (LS) and are 16.5" and larger in rim size.

OTR Small and Large Industrial: includes solid industrial tires (eg Forklift Truck etc.) with a rim diameter of greater than 8" and pneumatic forklift tires and Skid Steer Tires measuring 16.5" rim diameter and over.

Small OTR: Off road tires from 1300-24 to 23.5-25 rim diameter.

Medium OTR: Off road tires over 23.5-25 to 33" rim diameter.

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Revision Date: May 25, 2017

Large OTR: Off road tires over 33" up to and including 39" rim diameter.

Giant OTR: off road tires over 39" rim diameter.

For a full list of tires accepted under the Used Tires Program Plan refer to the approved Used Tires Program Plan.

3.3 Tire Stewardship Fee (TSF) Amounts

Each tire type has a predetermined TSF amount (determined in accordance with the Approved Used Tires Program Plan). The chart below shows the different tire classifications of tires and their corresponding TSF currently approved under the Used Tires Program Plan. These amounts are used by Stewards in calculating the amount due monthly to OTS.

Note that the September 1, 2009 – March 31, 2013 reporting periods TSF rates are listed in the chart below and they differ from the TSF in effect after March 31, 2013.

A summary of Passenger & Light Truck (PLT) tires TSF rates are as followed:

September 1, 2009 – March 31, 2013 PLT rate of \$5.84 per tire April 1, 2013 – April 30, 2014 PLT rate of \$5.69 per tire May 1, 2014 – April 30, 2015 PLT rate of \$5.43 per tire May 1, 2015 – August 31, 2015 PLT rate of \$4.75 per tire September 1, 2015 – present PLT rate of \$4.25 per tire

TSF TIRE CATEGORIES AND DEFINITIONS EFFECTIVE MAY 1, 2016

Tire Category	Tire Description	Tire Class	TSF	Definitions
On-Road Tires	Passenger & Light Truck (PLT)	1	\$3.55	Passenger Tires, Small RV Tires, ST Trailer tires and Light Truck Tires and Temporary Spares Includes tires designed for use on passenger cars, light trucks, small RVs and multipurpose passenger vehicles (MPVs), including sport utility vehicles (SUVs) and crossover utility vehicles (CUVs), including temporary spares. The Light Truck tire category includes tires designed for use on consumer or commercial light trucks, under 10,000 lbs/4500 kg. Gross Vehicle Weight. Passenger and Light Truck Tires must comply with Motor Vehicle Tire Safety Regulation (MVTSR), Technical Safety Bulletins (TSBs) 109 or 139. Motorcycle, Golf Cart Includes all tires specifically designed for on/off highway motorcycles, motorcycle sidecars, motor bikes, mopeds, minicycles, golf carts.
	Medium Truck (MT)	2	\$12.95	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 Motor Vehicle Tire Safety Regulation (MVTSR), Technical Safety Bulletin (TSB) 119.

Off-Road Pneumatic Tires	1 to ≤ 15 kg	3	\$5.55	
	> 15 to ≤ 30 kg	4	\$11.10	
	> 30 to ≤ 70 kg	5	\$27.76	
	> 70 to ≤ 120 kg	6	\$44.41	
	> 120 to ≤ 250 kg	7	\$111.03	
	> 250 to ≤ 375 kg	8	\$172.10	
	> 375 to ≤ 700 kg	9	\$333.09	
	> 700 to ≤ 1200 kg	10	\$516.29	Non-DOT Regulated Tires / Wheels and/or tires not meeting the
	> 1200 kg	11	\$1,237.98	Definitions for Passenger & Light Truck Tires or Medium Truck Tires
Solid & Resilient Tires	1 to ≤ 30 kg	12	\$11.10	
	> 30 to ≤ 60 kg	13	\$22.21	
	> 60 to ≤ 250 kg	14	\$55.51	
	> 250 to ≤ 375 kg	15	\$172.10	
	> 375 to ≤ 700 kg	16	\$333.09	
	> 700 to ≤ 1200 kg	17	\$516.29	
	> 1200 kg	18	\$1,237.98	

^{*}Agricultural Tires are defined as those tires listed as such in The Tire and Rim Association, Inc. Annual Year Book Section 5 and which are used on Agricultural equipment and excluding Industrial and Log-Skidder tires.

Passenger & Light Truck (PLT) tires TSF effective September 1st 2015

Tire Category	Tire Description	Tire Class	TSF	Definitions
	Passenger & Light Truck (PLT)	1	\$4.25	Passenger Tires, Small RV Tires, ST Trailer tires and Light Truck Tires and Temporary Spares Includes tires designed for use on passenger cars, light trucks, small RVs and multipurpose passenger vehicles (MPVs), including sport utility vehicles (SUVs) and crossover utility vehicles (CUVs), including temporary spares. The Light Truck tire category includes tires designed for use on consumer or commercial light trucks, under 10,000 lbs/4500 kg. Gross Vehicle Weight. Passenger and Light Truck Tires must comply with Motor Vehicle Tire Safety Regulation (MVTSR), Technical Safety Bulletins (TSBs) 109 or 139. Motorcycle, Golf Cart Includes all tires specifically designed for on/off highway motorcycles, motorcycle sidecars, motor bikes, mopeds, minicycles, golf carts.

Passenger & Light Truck (PLT) and Medium Truck (MT) tires TSF effective May 1st 2015 All other tire categories TSF remains unchanged.

Tire Category	Tire Description	Tire Class	TSF	Definitions
On-Road Tires	Passenger & Light Truck (PLT)	1	\$4.75	Passenger Tires, Small RV Tires, ST Trailer tires and Light Truck Tires and Temporary Spares Includes tires designed for use on passenger cars, light trucks, small RVs and multipurpose passenger vehicles (MPVs), including sport utility vehicles (SUVs) and crossover utility vehicles (CUVs), including temporary spares. The Light Truck tire category includes tires designed for use on consumer or commercial light trucks, under 10,000 lbs/4500 kg. Gross Vehicle Weight. Passenger and Light Truck Tires must comply with Motor Vehicle Tire Safety Regulation (MVTSR), Technical Safety Bulletins (TSBs) 109 or 139. Motorcycle, Golf Cart Includes all tires specifically designed for on/off highway motorcycles, motorcycle sidecars, motor bikes, mopeds, minicycles, golf carts.
	Medium Truck (MT)	2	\$12.95	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 Motor Vehicle Tire Safety Regulation (MVTSR), Technical Safety Bulletin (TSB) 119.

TSF TIRE CATEGORIES AND DEFINTIONS EFFECTIVE MAY 1, 2014

Tire Category	Tire Description	Tire Class	TSF	Definitions
On-Road Tires	Passenger & Light Truck (PLT)	1	\$5.43	Passenger Tires, Small RV Tires, ST Trailer tires and Light Truck Tires and Temporary Spares Includes tires designed for use on passenger cars, light trucks, small RVs and multipurpose passenger vehicles (MPVs), including sport utility vehicles (SUVs) and crossover utility vehicles (CUVs), including temporary spares. The Light Truck tire category includes tires designed for use on consumer or commercial light trucks, under 10,000 lbs/4500 kg. Gross Vehicle Weight. Passenger and Light Truck Tires must comply with Motor Vehicle Tire Safety Regulation (MVTSR), Technical Safety Bulletins (TSBs) 109 or 139. Motorcycle, Golf Cart Includes all tires specifically designed for on/off highway motorcycles, motorcycle sidecars, motor bikes, mopeds, minicycles, golf carts.
	Medium Truck (MT)	2	\$14.65	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 Motor Vehicle Tire Safety Regulation (MVTSR), Technical Safety Bulletin (TSB) 119.

Off-Road Pneumatic Tires	1 to ≤ 15 kg	3	\$5.88	
11103	> 15 to ≤ 30 kg	4	\$11.76	
	> 30 to ≤ 70 kg	5	\$29.40	
	> 70 to ≤ 120 kg	6	\$47.04	
	> 120 to ≤ 250 kg	7	\$117.60	
	> 250 to ≤ 375 kg	8	\$182.28	
	> 375 to ≤ 700 kg	9	\$352.80	
	> 700 to ≤ 1200 kg	10	\$546.84	Non-DOT Regulated Tires / Wheels and/or tires not meeting the
	> 1200 kg	11	\$1,311.24	Definitions for Passenger & Light Truck Tires or Medium Truck Tires
Solid & Resilient Tires	1 to ≤ 30 kg	12	\$11.76	
	> 30 to ≤ 60 kg	13	\$23.52	
	> 60 to ≤ 250 kg	14	\$58.80	
	> 250 to ≤ 375 kg	15	\$182.28	
	> 375 to ≤ 700 kg	16	\$352.80	
	> 700 to ≤ 1200 kg	17	\$546.84	
	> 1200 kg	18	\$1,311.24	

TSF TIRE CATEGORIES AND DEFINTIONS Effective April 1, 2013 – April 30, 2014

Tire Category	Tire Description	Tire Class	TSF	Definitions
On-Road Tires	Passenger & Light Truck (PLT)	1	\$5.69	Passenger Tires, Small RV Tires, ST Trailer tires and Light Truck Tires and Temporary Spares Includes tires designed for use on passenger cars, light trucks, small RVs and multipurpose passenger vehicles (MPVs), including sport utility vehicles (SUVs) and crossover utility vehicles (CUVs), including temporary spares. The Light Truck tire category includes tires designed for use on consumer or commercial light trucks, under 10,000 lbs/4500 kg. Gross Vehicle Weight. Passenger and Light Truck Tires must comply with Motor Vehicle Tire Safety Regulation (MVTSR), Technical Safety Bulletins (TSBs) 109 or 139. Motorcycle, Golf Cart Includes all tires specifically designed for on/off highway motorcycles, motorcycle sidecars, motor bikes, mopeds, minicycles, golf carts.
	Medium Truck (MT)	2	\$14.65	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 Motor Vehicle Tire Safety Regulation (MVTSR), Technical Safety Bulletin (TSB) 119.

Off-Road Pneumatic	1 to ≤ 15 kg	3	\$5.88	
Tires				
	> 15 to ≤ 30 kg	4	\$11.76	
	> 30 to ≤ 70 kg	5	\$29.40	
	> 70 to ≤ 120 kg	6	\$47.04	
	> 120 to ≤ 250 kg	7	\$117.60	
	> 250 to ≤ 375 kg	8	\$182.28	
	> 375 to ≤ 700 kg	9	\$352.80	
	> 700 to ≤ 1200 kg	10	\$546.84	Non-DOT Regulated Tires / Wheels and/or tires not meeting the
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	> 30 to ≤ 60 kg	13	\$23.52	
	> 60 to ≤ 250 kg	14	\$58.80	
	> 250 to ≤ 375 kg	15	\$182.28	
	> 375 to ≤ 700 kg	16	\$352.80	
	> 700 to ≤ 1200 kg	17	\$546.84	
	> 1200 kg	18	\$1,311.24	

TSF TIRE CATEGORIES AND DEFINTIONS for Reporting Periods between **September 1, 2009 to March 31, 2013**

TIRE CATEGORY	TSF per Tire
Passenger & Light Truck	\$5.84
Medium Truck Tires	\$14.65
Small & Large Industrial Tires	\$12.51
Ag Drive and Logger Skidder	\$15.29
Small OTR - from 1300R24 to 23.5R25	\$22.24
Medium OTR - over 23.5R25 to 33" rim diameter	\$97.30
Large OTR- over 33" to and including 39" rim diameter	\$104.25
Giant OTR - over 39" rim diameter	\$250.20

If a Steward has a question regarding a tire type or category, they should request clarification from OTS by emailing info@RethinkTires.ca.

3.4 Taxation: GST & PST/HST

It has been determined that Stewards are only responsible to pay the required Stewardship Fees and to file Stewardship reports. Stewards should note that GST/HST paid up to this point has been remitted to CRA and the issuance of this Ruling will not result in OTS refunding GST/HST paid on past remittances to Stewards.

Effective immediately, Stewards are not required to remit GST/HST on TSF due and OTS has made the necessary changes to the TSF remittance form on the OTS website to remove the HST payment requirement. These changes are in effect and a notice was sent to Stewards. For HST remitted to OTS in error, OTS will submit the amounts remitted to the CRA, operating under the assumption the Steward involved has taken an Input Tax Credit on the HST remitted.

3.5 Timing of Remittance vs New Tire Supply

The obligation for a Steward to report and remit is triggered by the supply of new tires into the Province of Ontario. For the purposes of the Used Tires Program Plan "**supplied**" is defined as:

- (i) sold or otherwise transferred (whether by transfer of possession or title);
- (ii) leased;
- (iii) donated;
- (iv) disposed of; or
- (v) otherwise made available or distributed.

For use in the Province of Ontario, and includes an import of New Tires for a purposed set out in the Designation of Stewards section of the Rules for Stewards (refer to Appendix A).

Changes to Steward Reporting Methods

OTS understands there are situations where Stewards may wish to change the point at which they report and remit on the supply of a New Tire.

Provided that a reporting method change does not contravene the obligation in the Rules to report and remit on such a supply, OTS will allow Stewards to make such a switch for the TSF reporting method used. However this change must be adhered to going forward and a Steward may not alternate between reporting methods. The change must be reported to OTS, as such a change may have an impact on inventory counts and affect future remittances. Stewards wishing to make such a change must contact OTS in advance to advise how, when and the methodology the change will utilize. Stewards may be asked to provide support which includes inventory counts as of the date of the switch and a method of how TSF remittances will be calculated going forward from that date. For more information, please contact the TSF department at info@Rethinktires.ca.

3.6 Remittances Based on Estimated Supply

OTS recognizes that there may be situations where a Steward brings a tire into Ontario but cannot at that time determine whether the tire will remain in Ontario or will be subsequently supplied outside of the province. In this situation Stewards may adopt one of two approaches:

- 1. Report and remit on all tires brought into Ontario and file adjustments on future remittances to account for tires that have been supplied out of province.
- 2. Report and remit on a subset of the tires brought into the Province using supported estimates of the number of tires that will in fact be supplied into Ontario. For example, if prior sales history

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demonstrates 10% of all sales are out of province, this would be an acceptable, supported, estimate.

Stewards are not required to provide information supporting these estimates at the time of filing TSF remittances; however this information must be available on request by OTS, for example, during compliance audits.

OTS reserves the right to refuse a Steward the right to use the estimate-based approach in the preparation of remittances.

It is expected that Stewards employing the estimate reporting method will use the best available data in developing the estimates used, however if evidence of systematic under-reporting by a Steward is uncovered, the fines and penalties contained in the Rules for Stewards may be applied.

If TSF Remittances by a Steward using either method are found to be less than the amounts owing the Steward must remit the outstanding TSFs within 30 days of the determination of amounts owing. If these amounts are the result of a Steward utilizing the estimate method and are within a reasonable range of the actual amount of TSFs owed no fines or penalties will apply. If the amounts are found to be greater than what is considered by OTS to be reasonable OTS may apply fines and penalties to the outstanding amounts in accordance with the Rules for Stewards.

If a Steward is selling to a distributor and does not directly have visibility into the end destination of the supply of tires, the Steward may use reports provided by their distributors to track the flow of tires out of the province so long as said reports are prepared by an independent third party Chartered Accountant.

The Chartered Accountant acting for the tire distributor must include the following information in the certified report:

- Name of the tire distributor;
- Name of the Steward to whom the report is being submitted;
- A table showing the quantities of tires (by OTS type, PLT, MT, Ag, etc...) received by the distributor from the Steward by month that corresponds to the remittance month;
- A table showing the quantities of tires (by OTS type, PLT, MT, Ag, etc...) supplied by the Steward sent out-of-province by month that corresponds to the remittance month;

In addition, the report should be accompanied by an attestation signed by an officer of the distributor company that to the best of their knowledge none of the tires reported as being supplied out-of-province were subsequently supplied back into Ontario by it or another organization.

Provided the report is in the form described above, and is prepared and certified by a Chartered Accountant, OTS will accept the information provided in the report as sufficient substantiation for the preparation of a TSF remittance report or the calculation of an adjustment to a Steward's Remittance Report. In the event that OTS has reason to believe that a report has not been prepared in accordance with these rules it may, in its sole discretion, decline the adjustments supported by these reports.

3.6.1 Stewards Selling to Distributors Selling to OEMs

In the event that a Steward has remitted the Tire Stewardship Fee (TSF) on tires subsequently supplied to an OEM in Ontario, (who is also remitting the fee to OTS), the non OEM Steward may apply for a refund of previously remitted TSF. OTS recognizes that requiring the initial Steward to collect detailed shipping and sales information from a distributor supplying an OEM may be administratively difficult at the time of sale. In such cases, the Steward may wish to claim such amounts as a credit on future remittances and, in turn, provide a corresponding rebate or credit to the distributor supplying tires to the

OEM. Stewards should be prepared to supply supporting documentation documenting the supply of these tires to an OEM upon request from OTS.

To facilitate the accounting of these tires sales to an OEM (via a distributor), OTS is willing to accept reports prepared and signed by a Canadian Chartered Accountant licensed under the Public Accounting Act and submitted by a distributor and utilized by a Steward in preparing or adjusting a TSF Remittance Report. Such reports should attest that the accountant has reviewed the sales of the Distributor to the OEM. OTS will also accept records of sales from the non-OEM Steward and/or the distributor to the OEM as support of these adjustment requests.

All requests for such adjustments must be submitted to OTS in the current year by September 30th of the preceding calendar year but may not relate to a period of less than 1 calendar month. All adjustments made to a Steward's TSF remittances for a given calendar year must be submitted to OTS on a TSF adjustment request form before September 30th of the calendar year following the year for with the adjustments are being reported. This form can be found on OTS' website at www.RethinkTires.ca.

The Chartered Accountant acting for the tire distributor should include the following information in the certified report:

- Name of the tire distributor selling to the OEM
- Name of the Steward to whom the report is being submitted;
- A table showing the quantities of tires (by OTS type, PLT, MT, Ag, etc...) received by the distributor from the Steward by month that corresponds to the remittance month;
- A table showing the quantities of tires (by OTS type, PLT, MT, Ag, etc...) supplied by the Steward subsequently sold to an OEM in the month that corresponds to the remittance month;

In addition the report should be accompanied by an attestation signed by an officer of the distributor company that to the best of their knowledge none of the tires reported as being supplied to an OEM where for use by the OEM and that they were not subsequently sold to another party.

Provided the report is in the form described above, and is prepared and certified by a Chartered Accountant, OTS will accept the information provided in the report as sufficient substantiation for the preparation of a TSF remittance report or the calculation of an adjustment to a Steward's Remittance Report. In the event that OTS has reason to believe that a report has not been prepared in accordance with these rules it may in its sole discretion decline the adjustments supported by these reports.

This process offers an alternative to the existing guidance provided by OTS regarding information that a Steward must provide upon review when adjusting TSF Remittance Reports for tires shipped/sold to an OEM in Ontario. Stewards may choose to continue to provide detailed information regarding shipments to Ontario OEMs including bills of lading, invoices and customer information for specific shipments. Whichever method is used to provide the information supporting these adjustments it remains the obligation of the initial Steward to collect and provide it to OTS upon request, and to ensure that all TSF Remittance Reports are accurate and complete.

3.6.2 Stewards Selling to Distributors Selling out of Province

This section is intended to provide additional guidance to Stewards supplying tires to tire distributors who in turn, supply these tires out-of-province.

In the event that the Steward is passing on the TSF to its distribution, the distributor is incurring TSF related charges for some tires that fall outside the OTS Program in that they are ultimately supplied for use outside of Ontario. OTS recognizes that attempting to collect detailed shipping and sales information from an organization's customers may be administratively difficult, and that a potentially

significant portion of some Steward's tires supplied to Ontario-based distributors may be sold by such distributors for resale outside of the Province. In such cases, the Steward may wish to claim such amounts as a credit on future remittances and, in turn, provide a corresponding rebate or credit to the exporting distributor. To facilitate the accounting of these out of province shipments by distributors and as an alternative to the Steward obtaining sufficient documentation supporting out-of-province supply, OTS is willing to accept reports prepared and signed by a Canadian Chartered Accountant licensed under the Public Accounting Act and submitted by a distributor and utilized by a Steward in preparing or adjusting a TSF Remittance Report.

The certified report can be for such number of months as the distributor so chooses in the current or within 30 days of the preceding calendar year but may not relate to a period of less than 1 calendar month. The Chartered Accountant acting for the Tire Distributor should include the following information in the certified report:

- Name of the tire distributor;
- Name of the Steward to whom the report is being submitted;
- A table showing the quantities of tires received by the distributor from the Steward by month that corresponds to the remittance month;
- A table showing the quantities of tires supplied by the Steward sent out-of-province by month that corresponds to the remittance month;
- An attestation signed by an officer of the distributor company that to the best of their knowledge none of the tires reported as being supplied out-of-province were subsequently supplied back into Ontario by it or another organization.

Provided the report is in the form described above, and is prepared and certified by a Chartered Accountant, OTS will accept the information provided in the report as sufficient substantiation for the preparation of a TSF remittance report or the calculation of an adjustment to a Steward's Remittance Report.

All adjustments made to a Steward's TSF remittances for a given calendar year must be submitted to OTS on a TSF adjustment request form before September 30th of the calendar year following the year for with the adjustments are being reported. In the event that OTS has reason to believe that a report has not been prepared in accordance with these rules it may in its sole discretion decline the adjustments supported by these reports.

3.7 Completing a Steward Report & TSF Remittance

Each Steward of new tires in Ontario is obligated to complete a Stewards Report monthly (refer to section 3.1 for timing of reports) by submitting a completed TSF Remittance Form. The steps below provide guidance on how to complete and submit a TSF Remittance. As of June 1st 2011 there are two components to completing a Steward TSF remittance. The remittance data is to be submitted through a secure online website (making up the first component of the submission) and a hardcopy along with applicable payment must be sent to OTS. In order to avoid penalties/interest both the online data submission and payment must be received by OTS prior to the close of the data remittance reporting period.

For additional information on filing online TSF Remittance Data please refer to Appendix C of this guidebook.

3.7.1 Logging on to the TSF Remittance Online Data Submission Page

Stewards can access the secure section of the OTS website to file their online TSF Remittance Data submission as follows:

- 1) Go to www.RethinkTires.ca
- 2) Log in to the site using their username and password and click "Log In" (If a Steward does not have an online account they must create one using the "Sign Up" button)
- 3) Click on the "On-Line TSF Remittance Form" link located on the right hand side of the home page
- 4) If the online account is active, enter the Steward Number as prompted and click "Proceed"
- 5) If the online account is not active, click on the appropriate link (either register as a Steward or request to activate the online account) and complete the required fields

NOTE: When requesting to activate an online account the following mandatory information will be required:

- Steward Registration Number
- Steward Operating Name
- Contact Name
- Contact Telephone Number
- HST Number
- Postal Code

Enter all applicable data and press "Submit", a confirmation of submission message will be displayed to confirm that the data was successfully submitted for OTS review.

All data must match the information provided to OTS at the time of initial registration. All Stewards requesting to activate their online account will be contacted by an OTS representative within 5 business days in order to confirm the information provided. Only AFTER the Steward has received confirmation of account activation will they be able to proceed with the online data submission.

3.7.2 Creating a New Remittance

To create a new remittance for a specified remittance period the following steps must be taken:

- 1) Click on the "Create New Remittance" link to open a blank remittance form
- 2) Confirm your Steward Number and Name as populated on the screen
- 3) Choose the applicable month and year for which data will be entered (**NOTE**: The Remittance Period will default to the month corresponding to the month in which the form was created, this may need to be changed depending on the month you are filing)
- 4) Once you have created the form, enter the number of units (by tire type) in the form (you must enter "0" as applicable in the fields for which you are reporting "0" tires supplied in the given remittance period in order to process the form) only values greater than or equal to zero will be accepted, if a Steward wishes to file an adjustment or enter a negative value please refer contact OTS via email at info@RethinkTires.ca
- 5) Click "Preview" to calculate the values in the "Totals" section
- 6) Once comfortable with the data entered, click the "Save" button
- 7) Once the data has been saved the Steward can either exit and come back at a later date to submit the remittance (must be before the close of the remittance period to avoid penalties), make changes or proceed with the submission

NOTE: Stewards who enter data but do not fully submit the online data will need to log back on and complete the submission process (and submit the hardcopy submission and payment) prior to the close of the TSF period in order to avoid penalties/interest.

3.7.3 Submitting an Online TSF Data Remittance Submission

Once a Steward has completed the data pertaining to a given remittance period on the online submission the form must be submitted in order for OTS to review the data. The online TSF data Remittance is to be submitted as follows:

- 1) Opening the remittance by clicking on "View" from the Remittance Summary page, or proceeding from step 7 of Creating a New Remittance
- 2) Press "Submit" to file the Remittance data with OTS
- 3) The Steward now has the option to confirm that the data about to be submitted is accurate and either confirm the submission or make changes
- 4) If changes need to be made, click on the "Make Changes" button to go back to the data entry screen (remember to save changes as appropriate)
- 5) If the data is accurate, the Steward is to Review all data and read the Confirmation of Submission Statement and click the certification box to acknowledge confirmation of accuracy etc., as per the statement
- 6) To proceed with the submission, click on the "Confirm and Submit" button
- 7) Once the online submission is complete a confirmation screen will be displayed (detailing where payment is to be sent etc) and providing the option to print the form
- 8) Print the form

3.7.4 Submitting the Hardcopy form and Applicable TSF Payment

After a Steward has successfully submitted the online data pertaining to a TSF remittance the form must be printed off and sent to OTS to the address listed below along with a cheque, money order or electronic funds transfer (EFT) made payable to Ontario Tire Stewardship, prior to the close of the data remittance period in order to avoid applicable penalties/interest.

Ontario Tire Stewardship Attn: TSF Processing Unit 300 The East Mall, Suite 100 Toronto, ON M9B 6B7

3.7.5 Late Remittances

In accordance with the Rules for Stewards, late remittances may be subject to interest and penalties. In order to avoid these penalties/interest charges both the electronic data submission and the hardcopy with payment must be received by OTS prior to the closing of the data reporting period.

In the event that a Steward enters the online submission late, penalties will automatically be applied at 10%. In the event that the electronic copy is received on time, however the hardcopy and applicable payment are not, the Steward will be contacted and assessed a penalty/interest in accordance with the Rules for Stewards.

3.7.6 Review of Online Remittance Statuses

There are 3 possible statuses of an Online Remittance which can be viewed by a Steward from their Remittance Summary page (displayed once a Steward chooses the "On-Line TSF Remittance Form" link from the home page)

- 1) "New": indicates remittances that have been created and saved by the Steward but have not yet been submitted electronically to OTS. These remittances will not have a submission date but will have an "Edit" option
- 2) "Under Review": indicates remittances that have been submitted electronically to OTS, for which OTS has not finalized/approved the remittance (typically indicative that OTS has not yet received the accompanying hard copy and/or payment. These claims will have a submission date and a "View" only option and can be reversed
- "Approved": indicates remittances that have been fully received by OTS and finalized in the system. These remittances will have a submission date and a "View" only option; Approved remittances cannot be reversed.

3.7.7 Reversal of a Remittance

From time to time either OTS may contact a Steward and reverse an online TSF Data Remittance submission, or the Steward will request that a submission be reversed (if the submission has not be finalized/approved OTS may allow the Steward to reverse their submission).

If a Steward wishes to reverse a submission they must notify OTS as soon as possible via email to info@RethinkTires.ca and include the following information:

- Steward Registration Number
- Steward Operating & Legal Name
- Contact Name, Number and email address
- Reason for reversal request (i.e. missing tire count etc.)

The Steward will receive a response from OTS advising whether or not the submission can be reversed (submissions that have been approved/finalized cannot be reversed).

Submissions that have been reversed will go from a status of "Under Review" to "New" and the submission date will deleted, meaning that the Steward is now able to go in and adjust the data as appropriate. The Steward will be required to go save and submit the data in accordance with sections 3.7.3 and 3.7.4 of this guidebook.

3.7.8 Filing a "Nil" Report

In the event that a Steward has not supplied any new tires into the Ontario market for a given data reporting period, a TSF remittance form must still be completed. If a Steward has not supplied any program tires into Ontario in a given reporting period, a "0" is to be placed in the "# Tires Supplied" section of the TSF Remittance form. The remainder of the form is to be completed in accordance with section 3.7.2 above.

Nil Returns can be faxed to 1-866-884-7372 (8-ONT-TIRES2). Stewards must call OTS at 1-888-687-2202 to confirm receipt of the fax "Nil" report.

3.7.9 Submitting a Steward Report & TSF Payment to OTS

Once a Steward has completed a TSF Remittance Form and prepared the corresponding payment (for Stewards filing a "Nil" report, there will not be an associated TSF payment for that data reporting period in which they are reporting zero tires supplied), send the original TSF Remittance form and payment to the address below:

Ontario Tire Stewardship Attn: TSF Processing Unit 300 The East Mall, Suite 100 Toronto, ON M9B 6B7

NOTE: Complete TSF Remittance Forms must be received by OTS prior to the Payment & Reporting Deadline. Forms received after the deadline, or that are not completed in full prior to the deadline, may be subject to fines and penalties in accordance with the Rules for Stewards.

Any cheques issued to OTS by a participant that is either NSF or stopped by the issuer will incur a \$10.00 fee that will be charged to the participant.

3.7.10 TSF Exemptions

In February 2014, OTS introduced the TSF exemption on "walk-behind equipment" such as push lawn mowers and snow blowers.

Since program launch in September 2009 OTS had taken an inclusive position under which all new tires other than those explicitly excluded in the approved Used Tires Program Plan (UTPP) (bicycle tires, personal mobility devices, toys, commercial aircraft tires) were captured under the reporting and remittance obligations for Stewards. New Tires (which are defined in the Rules for Stewards as "...all Tires Supplied with a new vehicle, or new replacement Tires or new additional tires Supplied separately or with used vehicles, but does not include Used Tires or Retreaded Tires.") for all uses have therefore been included, with the exception of tires used on non-motorized equipment or those not intended to be used with motorized equipment (e.g. Wheelbarrow tires are out, trailer tires are in).

OTS has recently reviewed its policy regarding the inclusion of the tires supplied on all types of walk-behind equipment in the reporting and remittance requirement and has determined that a revision of the policy is warranted. Effective immediately, and applied retroactively to September 1st 2009, tires supplied on walk-behind equipment will be exempted from the requirement to report the supply and remit the corresponding TSF. Please note that this policy revision does not apply to tires supplied on or for use on

ride-on types of equipment. Stewards are still to remit TSF on tires used on pull-behind or tow-behind equipment. For example, a utility cart which is pulled behind a riding lawn mower is TSF applicable.

Stewards who have remitted TSF on these tires will be eligible, on submission of a negative adjustment form developed by OTS for this purpose, and supporting documentation to OTS, to claim adjustments on TSF remitted on tires supplied on these types of equipment. **Stewards should not file negative adjustments related to the supply of these tires on their regular monthly TSF Remittance Report**. Stewards can initiate the negative adjustment process by e-mailing OTS at info@RethinkTires.ca .

Tires that are **not included** under the Program include:

- All tires used on walk behind equipment (the focus is on the intended use of the tire)
- Tires on Toys
- Bicycle tires
- Personal mobility device tires
- Commercial aircraft tires
- All tires with an overall tire diameter of less than 7 inches regardless of weight
- All tires in which the rubber content is greater than 50% (by weight) derived from used tires.

3.8 Incomplete TSF Remittance Forms

TSF Remittance forms are not considered to be complete if the form is not signed, missing information (including the data reporting period, company name/registration number etc.) or not legible. In the event that a form is received by OTS that is incomplete, and assuming that the payment and reporting period deadline has past, the Stewards remittance may be considered late and may be subject to fines and penalties in accordance with the Rules for Stewards.

3.9 Adjustments to Previously Filed TSF Remittances & Steward Reports

Any adjustments to a Stewards remittance must be submitted by the third quarter (September 30th) for the preceding calendar year for consideration by OTS. Adjustments submitted after this time may not be authorized by OTS. This includes the types of adjustments outlined in Section 3.6 of this Guidebook.

3.9.1 Negative Adjustments

OTS acknowledges that in some instances there may be a situation where a Steward may need to make a negative adjustments on a TSF Remittance Form (for example as a result of tires being supplied out of Ontario that were reported as supplied in to Ontario on an earlier Report) where these adjustments would result in a negative balance of tires supplied being reported in that month are asked to report the negative portion of the monthly adjustment on a TSF Negative Adjustment Form (available online at www.RethinkTires.ca)

The submission of a TSF Negative Adjustment Form should be used:

- To account for tires that have been supplied outside of Ontario;
- To adjust for reporting discrepancies discovered within the quarter:
- To adjust for returned tires within the quarter; and/or
- Other

When these changes result in a negative balance of tires supplied being reported in that month a TSF Negative Adjustment Form can be submitted quarterly with OTS to request a refund on TSF paid in previous submission. A Steward is expected to file a TSF Negative Adjustment Form if a tire adjustment/credit results in an overall negative amount for a tire category. For example, if a Steward supplies more PLT tires outside of the province than within the province for a given reporting period, this would result in a negative remittance amount for that tire category. If Stewards wish to report a negative amount for a given tire category, this must not be reported through a form other than the TSF Negative Adjustment Form.

The TSF Negative Adjustment Form does not need to be completed if a tire adjustment/credit does not result in a negative amount reported for a particular tire category. For example, if tires supplied in Ontario are greater than those supplied outside of Ontario, Stewards may deduct the tires that left the province from the tires supplied in the province.

Please be advised that Stewards may only credit themselves for tires within the same tire category. Stewards cannot deduct a TSF credit from one tire category and apply it to a different tire category. For example, if a credit for 5 PLTs exists for May 2011, Stewards cannot deduct this credit off of the amount owing for MTs.

Upon submission of the TSF Negative Adjustment Form, OTS will review the refund requested. At any time, OTS may request additional information to support the refund request, which is at the sole discretion of OTS. Once approved, OTS will issue a cheque for the approved refund amount. OTS will only issue refunds to the Steward who originally remitted the Tire Stewardship Fee. Stewards cannot request and/or receive a refund for Tire Stewardship Fees that were originally remitted by another Steward.

Stewards are responsible for ensuring accuracy and maintenance of the information supporting both the TSF remittances and TSF Refund Forms. OTS reserves the right to call upon this information and any other supporting documentation (such as shipping documents or a Charted Accountant Report) to verify the accuracy of a Steward request.

3.10 Fines & Penalties

In the event that a Steward is late in filing a Stewards Report and submitting any TSF associated with the report or the Stewards Report was not completed in full prior to the filing deadline they may be subject to a penalty of 10% of the total amount payable and any interest that would have incurred (at a rate of prime plus 3%) may be levied against the Steward.

3.11 Steward Non-Compliance Escalation Procedure

3.11.1 Steward Non-Filers

Stewards that have registered with OTS but who fail to submit the required TSF Remittance report and applicable remittance may be subject to fines and penalties as outlined in the Rules for Stewards in the approved Used Tires Program Plan.

3.11.2 Non-Compliant Steward

In the event that OTS identifies a registered Steward that is potentially non-compliant with the Rules in the approved Used Tires Program Plan, OTS will take action to determine whether or not the Steward is in fact operating in contravention of the Rules for Stewards and/or the Rules in the Used Tires Program Plan

After 60 days, registered Stewards identified as non-compliant and notified of the reason for non-compliance, who are still found to be in contravention of one or more of the Rules for Stewards, will be referred to the OTS Board for further compliance action, which may include referral to the Ministry of the Environment.

3.11.3 Stewards Not Registered with OTS

All organizations/firms that are designated as Stewards who have not received approval to run their own Independent Used Tires Program Plan from the Ontario Ministry of Environment are to be registered with OTS and actively report new tire supply volumes and remit the appropriate Tire Stewardship Fee to OTS. Once the Steward is notified by OTS in writing that they may be a Steward, the Steward will be required to remit TSF back to start of program launch, depending on their business start date and confirmation that they are in fact a Steward as defined by the approved Used Tires Program Plan.

Where OTS feels that a Steward has not registered with OTS in accordance with their obligations, the matter will be referred to the OTS Board for compliance action, which may include referral to the Ministry of the Environment.

4.0 Audits

4.1 Audit Requirements

4.1.1 Audit Types

OTS reserves the right to audit participants regularly or at specific dates during day time business hours. OTS may conduct a desk review of a registered participant or an audit at the participant's location. OTS may conduct both types of audits in situations where it deems necessary.

4.1.2 Participant Cooperation

During a desk review or an audit, OTS may request access to key personnel and supporting documents that it deems necessary to substantiate the information provided by the participant. The participant must facilitate the review/audit requirements in an effective and efficient manner. Failure to meet any of the review/audit requirements by the participant may result in escalation of the issue to the OTS Executive which in turn will determine the necessary measures against the participant.

The participant must make reasonable arrangements to accommodate the audit team during audits.

4.1.3 Audit Frequency

Registered participants have agreed to reviews/audits done by OTS or its approved agents upon signing registration agreements with OTS. The frequency of the reviews/audits will be at the discretion of OTS.

4.2 Audit Adjustments

Adjustments to participants' claims or remittances resulting from reviews/audits will be communicated in writing to the participant. The review/audit adjustments could impact a current period or a future period and in some instances both periods.

Review/audit adjustments may include fines and penalties in accordance with OTS rules governing penalties and interest to participants.

4.3 Confidentiality Disclosure

OTS agrees to treat all information and documents obtained during the review/audit as confidential. Disclosure of sensitive audit findings and observations will be restricted to audit personnel and OTS Senior Management and will not be shared with other program participants.

5.0 Communications

5.1 Program Communications

Ontario Tire Stewardship recognizes that continuous and effective communications with all Used Tire Program stakeholders is essential to the smooth and effective operation of the Program. To accomplish this OTS has established a number of modes and venues for communication including:

<u>Website:</u> OTS has established a website that includes useful information and news for program stakeholders; www.RethinkTires.ca.

<u>Dedicated E-mail Addresses:</u> OTS has established a general e-mail in-box at <u>Info@RethinkTires.ca</u>. This inbox is monitored during business hours. Stewards may also email <u>Info@RethinkTires.ca</u> for assistance and questions regarding the Steward Remittance Process.

<u>Toll-Free Phone Line:</u> OTS has established a toll-free phone line directly to the Operations Center. This line (1-888-687-2202) allows stakeholders to connect directly to members of the OTS Operations Center for support in addressing program-related issues and questions.

<u>Committees to the Board:</u> OTS has established a number of Committees to the OTS Board to provide direct support to the Board on issues related to the Used Tire Program; these committees may change from time to time to meet the needs of the program.

<u>Consultations</u>: Formal and informal consultations are an integral component of OTS's overall communication strategy. Notices of formal consultations will be communicated to registered participants using their preferred method of communication. Formal consultations will also be posted on the OTS website and various other sites as applicable.

5.2 Requests for Clarification

In the event that a Steward requires clarification on an OTS policy, procedure or decision, the request shall be submitted to OTS in writing by contacting the general information email box at 'info@RethinkTires.ca'. The request will be forwarded to the appropriate OTS contact for a response where applicable.

5.3 Dispute Resolution

If any dispute arises between OTS and a Steward, the Dispute Resolution process set out in the Rules for Stewards shall apply.

5.4 Confidentiality

Any information collected by OTS will be kept confidential unless otherwise specified in the participant agreement, if OTS is required to disclose said information by law or as required under the program plan. OTS may seek the expressed written permission of a participant to release information from time to time.

APPENDIX A

RULES FOR STEWARDS WITH RESPECT TO PAYMENT OF TIRE STEWARDSHIP FEES

1. Interpretation

In these Rules, the following terms shall have the following meanings. A reference to a statute or act of any legislature, or to a regulation made under the authority of any such statute or act, shall, unless otherwise expressly provided, be deemed to refer to such statute or act as it existed at the date of these Rules and as it may be amended or replaced from time to time. The headings used throughout these Rules are solely for convenience and are not to be used as an aid in the interpretation of these Rules. The singular or masculine or neuter, as used in these Rules, shall be construed to mean the plural or feminine or body corporate where the context of these Rules may so require. Capitalized terms which are not otherwise defined will have the meaning given to them in the *Waste Diversion Act*, 2002:

Affiliate means an affiliated body corporate within the meaning of subsection 1(4) of the *Business Corporations Act* (Ontario).

Base Interest Rate means the interest rate established from time to time under the Rules of Civil Procedure of the *Courts of Justice Act* (Ontario), as amended from time to time, for prejudgment interest;

Brand means a trademark within the meaning of the *Trade-marks Act* (Canada), whether or not registered pursuant thereto;

Brand Owner means, with respect to Branded Tires, during any time in the Data Period:

- (a) a Person Resident in Ontario who is the registered owner of the Brand, or
- (b) a Person Resident in Ontario who is a licensee of the registered owner of the Brand, or
- (c) a Person Resident in Ontario, who owns the intellectual property rights to the Brand, or
- (d) a Person Resident in Ontario, who is a licensee, in respect of the intellectual property rights to the Brand;

Branded means that a Brand is attached to or otherwise associated with

Tires; Commencement Date means September 1, 2009;

Commercial Connection, for the purposes of these Rules, means that a Person has or will derive a direct economic benefit when particular New Tires are Supplied in Ontario, and which includes, for greater clarity, the promotional benefit arising when New Tires are Supplied gratis or at a loss;

Data Period means each calendar month starting from the Commencement Date;

Exempted Tires as defined in Appendix A means New Tires which are not required to be reported as Supplied or remitted on by a Steward;

Filed means electronically submitted or mailed to OTS at an address identified to the Stewards by mail or electronically, with confirmation of transmission in the case of sending by electronic means;

First Importer means a Person Resident in Ontario who imports New Tires into Ontario but is not a Brand Owner of such New Tires, and includes a Person Resident in Ontario who is the first to take title to or delivery or possession of such Tires, upon or after arrival in Ontario from elsewhere during the Data Period. A Person who takes delivery/possession of New Tires only for the purpose of transporting them to another Person in Ontario is not the First Importer of the Tires;

New Tires means any tires which result in the generation of Used Tires, including Tires Supplied with a new vehicle, or equipment or new replacement Tires or new additional Tires Supplied separately or with used vehicles, but does not include Retreaded Tires.

OEM means a manufacturer or First Importer of new vehicles for Supply in Ontario;

OTS means Ontario Tire Stewardship;

OTS website means the website located at www.rethinktires.ca;

Person includes an individual, partnership, joint venture, sole proprietorship, company or corporation, government (whether national, federal, provincial, state, municipal, city, county or otherwise and including any instrumentality, division, body, department, board or agency of any of them), trust, trustee, executor, administrator or any other kind of legal personal representative, unincorporated organization, association, institution, entity, however designated;

Published Address means an address in Ontario appearing in a current telephone directory or a recognized current published business directory;

Regulation means Ontario Regulation 84/03 made under the *Waste Diversion Act,* 2002:

Resident in Ontario means either of the following:

- (a) having a Published Address in Ontario; or
- (b) having a "permanent establishment" in Ontario within the meaning given to that term in the *Corporations Tax Act* (Ontario);

Retreaded Tires means Tires which have been reconditioned for the purpose of extending the useful life of the Tires, including replacement of the tread rubber only or replacement of tread and sidewall rubbers;

Rules means these rules, and includes additional rules or amendments to these Rules from time to time, as published by OTS on the OTS website;

Steward means a Person designated as such under Rule 2; and "Stewards" means more than one Steward;

Steward's Report means a report in the form set out on the OTS website from time to time prepared by a Steward and filed with OTS describing the aggregate amount of New Tires Supplied in the Data Period by the Steward and its Affiliates;

Supplied means:

- (a) sold or otherwise transferred (whether by transfer of possession or title);
- (b) leased;
- (c) donated;
- (d) disposed of; or
- (e) otherwise made available or distributed

in the Province of Ontario or for use in the Province of Ontario, and includes an import of New Tires for a purpose set out in Rule 2(3)(b); **Supply** and **Supplies** have similar meanings;

Tire Stewardship Fees means the fees payable to OTS pursuant to the Regulation;

Tires in these Rules includes products comprised primarily of rubber for mounting on passenger vehicles, motorcycles, trucks, buses, mobile homes, trailers, aircraft, earthmoving, road building, mining, logging, agricultural, industrial and other vehicles to provide mobility, but does not include tires on or for toys, bicycles, personal mobility devices and commercial aircraft, or Exempted Tires;

Unbranded means a Brand is not attached to or otherwise associated with New

Tires; **Used Tires** has the same meaning as in the Regulation.

2. Designation of Stewards

For the purposes of determining which Person shall be designated as a Steward for New Tires, the following provisions shall apply, in the order in which they are set out. If two or more Persons are designated as a Steward pursuant to the following, the earlier provision shall prevail.

- (1) An OEM is designated as the Steward with respect to all New Tires on vehicles Supplied by the OEM;
- (2) A Brand Owner is designated as a Steward with respect to all New Tires:
 - (a) Supplied in the Data Period in respect of which it is the Brand Owner; and
 - (b) to which it has a Commercial Connection;
- (3) A First Importer is designated as a Steward with respect to all New Tires:

- (a) Supplied in the Data Period of which it is the First Importer; or
- (b) of which it is the First Importer in the Data Period for use by it or its Affiliate in the Province of Ontario, other than New Tires purchased by an individual for personal use;
- (4) If there are Unbranded New Tires Supplied in the Data Period, and if the manufacturer is Resident in Ontario, the manufacturer of such New Tires shall be designated as the Steward for such New Tires; otherwise the First Importer shall be designated as the Steward for such New Tires;
- (5) If there are two or more Brand Owners for the same New Tires Supplied in the same Data Period, the Brand Owner most directly connected to the manufacture of the New Tires shall be designated as the Steward;
- (6) Where there is no Steward for a particular Supply of New Tires in Ontario, any Person who elects to become a Steward for such New Tires shall, upon obtaining the consent of OTS and executing an agreement to be bound by these Rules, be designated a Steward for such Supply;
- (7) If a Person who has been previously designated as a Steward subsequently finds that none of the circumstances set out in Rules 2(1) through 2(6) inclusive apply to it and that it is no longer obligated as a Steward with respect to New Tires, and if such Person wishes to be deregistered as a Steward:
 - Using the form designated by OTS from time to time, the Steward shall notify OTS of its belief that it is no longer obligated as a Steward with respect to New Tires in Ontario, and that it desires to be deregistered as a Steward;
 - (b) The Steward shall file such reports with respect to its final Suppliy of New Tires, and the cessation of its obligations as a Steward, as are required by these Rules and/or OTS, in such form as OTS may designate from time to time; and
 - (c) OTS shall review the Steward's final reports, and if OTS is satisfied that all the Steward's obligations have been discharged, provide confirmation in writing of deregistration as a Steward.
- (8) A Person designated as a Steward pursuant to these Rules shall remain a Steward and shall be required to fulfil all requirements hereunder at all times until the Steward receives a confirmation of deregistration as described in Rule 2(7)(c).

3. <u>Steward's Report</u>

- (1) Every Steward shall file its first Steward's Report with OTS on or before the later of:
 - (a) the last day of the first calendar month after the end of the first Data Period after the Commencement Date; and

- (b) 90 days after such Steward is notified of the existence of these Rules and how to obtain a copy of them.
- (2) Stewards shall file their reports in the form and using the technology prescribed by OTS and published on the OTS website from time to time.
- (3) Stewards may amend a Steward's Report within [15] days of filing and with the consent of OTS to correct information in the Steward's Report that is in error or to replace data previously reported.
- (4) Once it has filed its first Steward's Report, a Steward shall file subsequent Steward's Reports for each Data Period on or before the last day of the calendar month following the end of the Data Period, or on such other schedule as may be determined by OTS from time to time and posted in these Rules in Appendix B.
- (5) Notwithstanding the above OTS may require a Steward to file a Steward's Report for a specified time period within 30 days after OTS sends a written request to the Steward.
- (6) The first Steward's Report shall cover the period from the later of the Commencement Date and the date on which the Person first became a Steward to the last day of the calendar month preceding the month of filing.

4. Fees Payable

- (1) Stewards shall pay the Tire Stewardship Fees payable under the Regulation to OTS on New Tires, other than Exempted Tires, Supplied in the relevant Data Period on or before the last day of the calendar month immediately following the end of such Data Period. The amount of Tire Stewardship Fees shall be calculated in accordance with the Regulation and the applicable Table of Stewardship Fees shall be posted on the OTS website. The amount of Steward's Fees payable by a Steward shall be determined by multiplying the number of units of each type of New Tires included in the Steward's Report by the Fee Rate set out opposite such type.
- (2) Notwithstanding that a Steward has not received the notice in Rule 3(1), it is responsible for payment of Tire Stewardship Fees for all New Tires for which it is a Steward from and after the Commencement Date to the date on which it receives such notice.
- (3) Except for money due to a Steward under subsection 9(4) of the Regulation, OTS may provide a credit for Tire Stewardship Fees which are overpaid, or which are paid in respect of the same New Tires for which another Person has paid Tire Stewardship Fees.
- (4) In addition to the Tire Stewardship Fees payable under Rule 4(1), Stewards shall pay the Tire Stewardship Fees determined under Section 9 of the Regulation no later than June 30 in the calendar year following the calendar year in respect of which such Fees are required to be paid.

- (5) A Person described in any provision of Rule 2 who receives a Supply of New Tires from a Person who may be a Brand Owner, First Importer or OEM (the "provider") must ensure that the provider is a Steward with an OTS identification number. The OTS identification number will be posted on the OTS website.
- (6) Tire Stewardship Fees do not include HST. If HST becomes exigible on Tire Stewardship Fees, OTS will indicate this on the OTS website and/or in the form of Steward's Report published by OTS, and Stewards shall remit HST applicable to the Tire Stewardship Fee to OTS with each remittance of the Tire Stewardship Fee payable under Rules 4(1) and 4(4).

5. <u>Penalties, Interest, Enforcement Costs and Back Fees</u>

- (1) Stewards who fail to pay Tire Stewardship Fees by the dates set out in Rule 4 or the Regulation, as applicable, will be liable to pay a penalty calculated at 10% of Tire Stewardship Fees due and payable.
- (2) If the amounts reported in a Steward's Report are inaccurate, any deficiency in Tire Stewardship Fees resulting from such inaccuracies shall be immediately due and payable from the date of the filing of the correcting Steward's Report or the date the Steward first knew of such inaccuracy, whichever is earlier, and, if not paid within 30 days, will be liable to pay a penalty equal to 10% of such Tire Stewardship Fee deficiency.
- (3) Interest on the amounts payable under Rules 5(1) and 5(2) shall accrue from their respective due dates at the Base Interest Rate plus 3% per annum.
- (4) A Steward shall pay all the internal and external collection costs of OTS with respect to unpaid Tire Stewardship Fees or other other amounts owed to OTS, including all proper and reasonable legal and professional fees incurred by OTS, whether or not an action or any other legal remedy has been commenced. In addition, if any review by OTS or its designee of a Steward's records reveals that the Steward has failed to properly discharge all its obligations under these Rules, including the obligation to pay Tire Stewardship Fees, such Steward shall pay all OTS's costs with respect to the review, whether OTS's internal costs or amounts paid by OTS to external auditors, including for any follow-up review or inspection undertaken as a result of a finding of non-compliance. Such costs must be paid within 30 days of OTS giving notice that payment is required.
- (5) OTS may waive all or part of any penalty, interest or charges otherwise payable under this Rule 5.

6. Record Provision and Retention

(1) Upon request from OTS, Stewards shall promptly provide data necessary for the preparation of the Steward's Report, including calculation methodology, product data, internal audit reports, list of Brands reported and list of Brands excluded from report and such other information or data in the Steward's possession or control as may be reasonably requested by OTS to substantiate the accuracy of the Steward's Report. (2) A Steward shall retain records or, on receipt of written request, provide records at an address in the Province of Ontario to substantiate and verify the amounts set out in its Steward's Reports for a period of not less than five years from the date of the Steward's Report to which they relate. A Steward shall grant access to OTS or its designee upon OTS's request to examine its books and records to enable OTS to audit and inspect such records respecting a Steward's Report up to five years after the date of receipt of such Steward's Report by OTS. A Steward shall provide OTS or its designee with any and all records requested related to the supply or sale of new tires and shall cooperate with the review of such records at the Steward's own cost.

7. Dispute Resolution

If any dispute arises between a Steward and OTS as to the amount of New Tires that is required to be included in a Steward's Report:

- (1) The parties shall attempt to resolve the dispute through designated representatives from each of OTS and the Steward within 30 days after written notice of the dispute was first given, or as otherwise agreed upon.
- (2) If the parties are unable to resolve the dispute within the above period, the Steward and OTS shall, within 30 days thereafter, jointly select an arbitrator to arbitrate the dispute. If the Steward does not nominate an arbitrator within the 30 day period, OTS shall nominate the arbitrator. The arbitration shall be conducted in accordance with the *Arbitration Act*, 1991.
- (3) The arbitrator shall render a written decision on the dispute within 14 days after the arbitration hearing or submission. The decision of the arbitrator shall be final and binding on the parties and shall be subject to appeal only on questions of law and not on questions of fact, in accordance with Section 45 of the *Arbitration Act*, 1991, and shall be enforceable against OTS and the Steward, as the case may be, immediately on the issue of such decision to the parties to the dispute.

8. <u>Interpretive Memoranda</u>

OTS may publish on the OTS website interpretive memoranda on these Rules and how it proposes to administer them.

9. Publishing of Names

- (1) OTS will provide all Stewards with an identification number.
- (2) The names and identification numbers of Stewards filing Steward's Reports will be posted on the OTS website.
- (3) OTS may post a list on the OTS website of all Brands reported in Steward's Reports from time to time, and all OEM's, Brand Owners, First Importers and other Stewards associated with such Brands.

10. Notice

Any notice, request or other communication from OTS to a Steward which is required or may be given under these Rules may be delivered or transmitted by means of electronic communication, personal service or by prepaid first class postage to the Steward at a Published Address in Ontario and shall be deemed to have been received on the third day after posting and on the first day after the date of electronic transmission, in each case which is not a Saturday, Sunday or public holiday in Ontario.

11. Effective Date

This version of the Rules as amended shall be effective July 1, 2015.

12. Amendments to Rules

These Rules and any forms, fee schedules or other matters provided for or referred to in them may be amended, removed or replaced by OTS from time to time, subject to any required contractual or regulatory approvals. The version of these Rules and the Stewards Fees in effect at the time of a particular Supply shall continue to apply to all New Tires which are the subject of such Supply, notwithstanding any subsequent amendments to these Rules or any document posted on the OTS website pursuant to them.

Appendix A: OTS Definition of Program Tires

	Product Category	Definition
1)	Exempted Tires	All tires with an overall tire diameter of less than 7" regardless of weight
		All tires in which the rubber content is greater than 50% (by weight) derived from Used Tires
2)	On-Road Tires	Passenger Tires, Small RV Tires, ST Trailer tires and Light Truck Tires and Temporary Spares 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). 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). Codes found on the sidewall of passenger and light truck tires are P (Passenger) and LT (Light Truck). Temporary spare tires are marked T (Temporary). Motorcycle, Golf Cart and All Terrain Vehicle Tires Includes all tires specifically designed for on/off highway motorcycles, motorcycle sidecars, motor bikes, mopeds, mini-cycles, golf carts and all terrain vehicles. Forklift, Small utility and Skid steer Tires Includes pneumatic and solid forklift and Skid Steer tires measuring 16" rim size and smaller. Free Rolling Farm Tires Includes free rolling farm and implement tires up to 16" rim size used on farm equipment. Medium Truck Tires 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).

3) Off-Road Tires

All Terrain Vehicle Tires

Agricultural Drive Tires

Includes drive wheel tires used on tractors and combines and tree harvesting equipment. These tires are normally identified with a sidewall marking with suffix letters (R), or (HF) or (LS) and are 16.5" and up rim size. These tires are listed in The Tire and Rim Association Inc. annual yearbook Section 5 Agricultural.

Industrial Forklift, Skid Steer Tires

Includes pneumatic and solid forklift and Skid Steer tires with a rim diameter greater than 16".

Small Off The Road Tires

Sizes 1300Tires < and = to 23.5R25 Rim Size

Medium Off The Road Tires

Above 23.5R25 to 33 inch Rim Size

Large Off The Road Tires

Above 33 inch to and including 39 inch Rim Size

Giant Off The Road Tires

Over 39 inch Rim Size

Payment and Reporting Schedule

Payment and reporting schedule will be monthly. Stewards must submit their Remittance Report and TSF Remittance within 30 days of the end of the month to which the Report and Remittance amount apply.

Monthly Data period	Data period end date	Payment and Reporting deadline
January 1 2015	Last day of January 2015	30 days from last day January 2015
February 1 2015	Last day of February 2015	30 days from last day of February 2015
March 1 2015	Last day of March 2015	30 days from last day of March 2015
Etc	Etc	Etc

Semi-Annual Reporting Schedule

If in the prior calendar year a Steward remitted less than \$10,000 in TSFs the Steward may elect to submit Remittance Reports and TSF Remittances on a semi-annual schedule.

Semi-Annual Data period	Data period end date	Payment and Reporting deadline
July 1 2015 — December 31 2015	Last day of December 2015	30 days from last day of December 2015
January 1 2016 — June 30 2016	Last day of June 2016	30 days from last day of June 2016
July 1 2016 — December 31 2016	Last day of December 2016	30 days from last day of December 2016
Etc	Etc	Etc

Appendix B: Tire Stewardship Fee Return ONTARIO TIRE STEWARDSHIP (OTS) TIRE STEWARDSHIP FEE (TSF) RETURN FORM

Note: Form provided here is for illustrative purposes only

Registrant Name (Operating Name) Registration Number																	
Reporting I	Period (Calendar month in	which t	re sales occurr	ed)	folio	wing the Report ubmitted for eve	leturn and related ing Period. Interes ry month, even if t	t le pa	yabi	e on a	il ov	endu	e am	ount	.Are	tum	
Tire Category	Tire Description (Definitions available at www.RethinkTires.ca)	Tire Class	# of Tires Supplied (in reporting period)	Negativ Adjustme			TSF Rate Per Tire	\$ TSF Due									
On-Road Tires	Passenger & Light Truck (PLT)	1	period)				X\$5.69=			\top	T	,				-	
	Medium Truck (MT)	2					X\$14.65=			\perp	Ι	,					
Off-Road Pneumatic	1 to ≤ 15 kg	3					X\$5.88=			1	╧		1	┖			
Tires	> 15 to ≤ 30 kg	4					X\$11.76=			4	1	1	1	╙			
	> 30 to ≤ 70 kg	5					X\$29.40=	Ц		4	1		1	\perp			
	>70 to ≤ 120 kg >120 to ≤ 250 kg	6					X\$47.04=	Н		+	+	+	+	\perp	L		
	> 250 to ≤ 375 kg	7			_		X\$117.60=	Н		+	+	+	+	+	\vdash	•	_
	> 375 to ≤ 700 kg	8			_		X\$182.28=	Н	*	+	+	ť	+	╁	\vdash	•	_
	>700 to ≤1200 kg	10					X\$352.80= X\$546.84=	Н		\dagger	\dagger	Ť.	+	$^{+}$			
	> 1200 kg	11					X\$1,311.24=	П		\dagger	Ť	Ť,	T	T			
Solid & Resilient	1 to ≤ 30 kg	12					X\$11.76=			I	I						
Tires	> 30 to ≤ 60 kg	13					X\$23.52=	Ц		\perp	╧		1	┖			
	> 60 to ≤ 250 kg	14					X\$58.80=			4	1	4	1	╀			
	> 250 to ≤ 375 kg > 375 to ≤ 700 kg	15			_		X\$182.28=	Н		+	+	+	+	╀	L		_
	>700 to \$1200 kg	16					X\$352.80=	Ц		4	+	+	4	╀		-	
	> 1200 kg	17			_		X\$546.84=	Н		+	+	+	+	╀	\vdash	٠	_
		18			_		X\$1,311.24=	Н		+	+	ť	+	+	\vdash	•	_
					10	TAL TSF DUE	HST @ 13%	Н		\dagger	\dagger	Ť.	+	+			
						Pe	malties (Pen.)	П		\dagger	Ť	Ť,	T	T	Г		
							Interest (Int.)			İ	İ	Ţ,	I				
			ANCE PAYAB							Ţ	\prod	Ţ			Ĺ		
	MIT: A cheque for the total a		Ontario Til 300 The Ea Note: Nil retur	re Stewardsh est Mall, Sult ns can be fax	up, At e 100, ed to	tention: TSF Pro Toronto, Ontari 1-866-884-7372	oessing Unit to, M98 687 (8-ONT-TIRES-2)									gadi	

Appendix C: Payment and Reporting Schedule

TSF amounts are due monthly. The Steward's reporting deadline for a period is the last day of the month following the reporting period.

Reporting Data Period	Payment & Reporting Deadline			
September 1 to September 30	October 31			
October 1 to October 31	November 30			
November 1 to November 30	December 31			
December 1 to December 31	January 31			
January 1 to January 31	February 28			
February 1 to February 28	March 31			
March 1 to March 31	April 30			
April 1 to April 30	May 31			
May 1 to May 31	June 30			
June 1 to June 30	July 31			
July 1 to July 31	August 31			
August 1 to August 31	September 30			
September 1 to September 30	October 31			
October 1 to October 31	November 30			
November 1 to November 30	December 31			
December 1 to December 31	January 31			

All obligated Stewards are required to file individual Steward's Reports from the commencement date of these Rules. Obligated Stewards are required to file a Steward's Report for all outstanding Steward's Reports by the date outlined in Rule 4 of these Rules and then the regular schedule of filings and payments shall apply.

Stewards who fail to pay Tire Stewardship Fees as set out in the instalment schedule above shall pay in addition:

- A penalty of 10% of the Tire Stewardship Fees due and payable.
- Interest at the Base Interest Rate plus 3% on any outstanding balance due.

Appendix D: Table of Fees September 1, 2009 – March 31, 2013

Tire Types	PTEs per Tire	TSF Rate Per Tire
Passenger & Light Truck Tires	1	\$ 5.84
Medium Truck Tires	5	\$14.65
Agricultural Drive and Logger Skidder Tires	11	\$15.29
Small and Large Industrial tires	9	\$12.51
Small OTR Tires	16	\$22.24
Medium OTR Tires	70	\$97.30
Large OTR Tires	75	\$104.25
Giant OTR Tires	180	\$250.20

TABLE OF FEES EFFECTIVE APRIL 1, 2013

Tire Category	Tire Description	Tire Class	TSF	Definitions
On-Road Tires	Passenger & Light Truck (PLT)	1	\$5.69	Passenger Tires, Small RV Tires, ST Trailer tires and Light Truck Tires and Temporary Spares Includes tires designed for use on passenger cars, light trucks, small RVs and multipurpose passenger vehicles (MPVs), including sport utility vehicles (SUVs) and crossover utility vehicles (CUVs), including temporary spares. The Light Truck tire category includes tires designed for use on consumer or commercial light trucks, under 10,000 lbs/4500 kg. Gross Vehicle Weight. Passenger and Light Truck Tires must comply with Motor Vehicle Tire Safety Regulation (MVTSR), Technical Safety Bulletins (TSBs) 109 or 139. Motorcycle, Golf Cart
	Medium Truck (MT)	2	\$14.65	Also commonly known as Commercial Truck Tires – Truck and Bus tires including Wide Base or Heavy Truck tires designed for truck/bus
_		-		of which comply with Motor Vehicle Tire Safety Regulation (MVTSR), Technical

Off-Road				
Pneumatic	1 to ≤ 15 kg	3	\$5.88	
Tires				
	> 15 to ≤ 30 kg	4	\$11.76	
	> 30 to ≤ 70 kg	5	\$29.40	
	> 70 to ≤ 120 kg	6	\$47.04	
	> 120 to ≤ 250	7	\$117.60	
	> 250 to ≤ 375	8	\$182.28	
	> 375 to ≤ 700	9	\$352.80	
	> 700 to ≤ 1200 kg	10	\$546.84	Non-DOT Regulated Tires / Wheels and/or tires
	> 1200 kg	11	\$1311.24	Non-DOT Regulated Tires / Wheels and/or tires not meeting the Definitions for Passenger & Light Truck Tires or Medium Truck Tires
Solid &				Truck Tires of Medium Truck Tires
Resilient	1 to ≤ 30 kg	12	\$11.76	
Tires				
	> 30 to ≤ 60 kg	13	\$23.52	
	> 60 to ≤ 250 kg	14	\$58.80	
	> 250 to ≤ 375	15	\$182.28	
	> 375 to ≤ 700	16	\$352.80	
	> 700 to ≤ 1200 kg	17	\$546.84	
	> 1200 kg	18	\$1311.24	

TSF TIRE CATEGORIES AND DEFINTIONS Effective May 1, 2014

Tire Category	Tire Description	Tire Class	TSF	Definitions
On-Road Tires	Passenger & Light Truck (PLT)	1	\$5.43	Passenger Tires, Small RV Tires, ST Trailer tires and Light Truck Tires and Temporary Spares Includes tires designed for use on passenger cars, light trucks, small RVs and multipurpose passenger vehicles (MPVs), including sport utility vehicles (SUVs) and crossover utility vehicles (CUVs), including temporary spares. The Light Truck tire category includes tires designed for use on consumer or commercial light trucks, under 10,000 lbs/4500 kg. Gross Vehicle Weight. Passenger and Light Truck Tires must comply with Motor Vehicle Tire Safety Regulation (MVTSR), Technical Safety Bulletins (TSBs) 109 or 139. Motorcycle, Golf Cart Includes all tires specifically designed for on/off highway motorcycles, motorcycle sidecars, motor bikes, mopeds, minicycles, golf carts.
	Medium Truck (MT)	2	\$14.65	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 Motor Vehicle Tire Safety Regulation (MVTSR), Technical Safety
Off-Road Pneumatic Tires	1 to ≤ 15 kg	3	\$5.88	
	> 15 to ≤ 30 kg	4	\$11.76	

	> 30 to ≤ 70 kg	5	\$29.40	meeting the Definitions for Passenger & Light Truck Tires or Medium Truck Tires
	> 70 to ≤ 120 kg	6	\$47.04	Thes of Medium Truck Thes
	> 120 to ≤ 250 kg	7	\$117.60	
	> 250 to ≤ 375 kg	8	\$182.28	
	> 375 to ≤ 700 kg	9	\$352.80	
	> 700 to ≤ 1200 kg	10	\$546.84	
	> 1200 kg	11	\$1,311.24	
Solid & Resilient Tires	1 to ≤ 30 kg	12	\$11.76	
	> 30 to ≤ 60 kg	13	\$23.52	
	> 60 to ≤ 250 kg	14	\$58.80	
	> 250 to ≤ 375 kg	15	\$182.28	
	> 375 to ≤ 700 kg	16	\$352.80	
	> 700 to ≤ 1200 kg	17	\$546.84	
	> 1200 kg	18	\$1,311.24	

A summary of Passenger & Light Truck (PLT) tires TSF rates are as followed: **September 1, 2009 – March 31, 2013** PLT rate of \$5.84 per tire

April 1, 2013 - April 30, 2014 PLT rate of \$5.69 per tire

May 1, 2014 - April 30, 2015 PLT rate of \$5.43 per tire

May 1, 2015 - present PLT rate of \$4.75 per tire

Passenger & Light Truck (PLT) and Medium Truck (MT) tires TSF effective May 1st 2015 All other tire categories TSF remains unchanged.

Tire Category	Tire Description	Tire Class	TSF	Definitions
On-Road Tires	Passenger & Light Truck (PLT)	1	\$4.75	Passenger Tires, Small RV Tires, ST Trailer tires and Light Truck Tires and Temporary Spares Includes tires designed for use on passenger cars, light trucks, small RVs and multipurpose passenger vehicles (MPVs), including sport utility vehicles (SUVs) and crossover utility vehicles (CUVs), including temporary spares. The Light Truck tire category includes tires designed for use on consumer or commercial light trucks, under 10,000 lbs/4500 kg. Gross Vehicle Weight. Passenger and Light Truck Tires must comply with Motor Vehicle Tire Safety Regulation (MVTSR), Technical Safety Bulletins (TSBs) 109 or 139. Motorcycle, Golf Cart Includes all tires specifically designed for on/off highway motorcycles, motorcycle sidecars, motor bikes, mopeds, minicycles, golf carts.
	Medium Truck (MT)	2	\$12.95	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 Motor Vehicle Tire Safety Regulation (MVTSR), Technical Safety Bulletin (TSB) 119.

Passenger & Light Truck (PLT) tires TSF effective September 1st 2015 All other tire categories TSF remains unchanged.

Tire Category	Tire Description	Tire Class	TSF	Definitions
On-Road Tires	Passenger & Light Truck (PLT)	1	\$4.25	Passenger Tires, Small RV Tires, ST Trailer tires and Light Truck Tires and Temporary Spares Includes tires designed for use on passenger cars, light trucks, small RVs and multipurpose passenger vehicles (MPVs), including sport utility vehicles (SUVs) and crossover utility vehicles (CUVs), including temporary spares. The Light Truck tire category includes tires designed for use on consumer or commercial light trucks, under 10,000 lbs/4500 kg. Gross Vehicle Weight. Passenger and Light Truck Tires must comply with Motor Vehicle Tire Safety Regulation (MVTSR), Technical Safety Bulletins (TSBs) 109 or 139. Motorcycle, Golf Cart Includes all tires specifically designed for on/off highway motorcycles, motorcycle sidecars, motor bikes, mopeds, minicycles, golf carts.

TSF TIRE CATEGORIES AND DEFINTIONS Effective May 1, 2016

Tire Category	Tire Description	Tire Class	TSF	Definitions
On-Road Tires	Passenger & Light Truck (PLT)	1	\$3.55	Passenger Tires, Small RV Tires, ST Trailer tires and Light Truck Tires and Temporary Spares Includes tires designed for use on passenger cars, light trucks, small RVs and multipurpose passenger vehicles (MPVs), including sport utility vehicles (SUVs) and crossover utility vehicles (CUVs), including temporary spares. The Light Truck tire category includes tires designed for use on consumer or commercial light trucks, under 10,000 lbs/4500 kg. Gross Vehicle Weight. Passenger and Light Truck Tires must comply with Motor Vehicle Tire Safety Regulation (MVTSR), Technical Safety Bulletins (TSBs) 109 or 139. Motorcycle, Golf Cart Includes all tires specifically designed for on/off highway motorcycles, motorcycle sidecars, motor bikes, mopeds, minicycles, golf carts.
	Medium Truck (MT)	2	\$12.95	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 Motor Vehicle Tire Safety Regulation (MVTSR), Technical Safety Bulletin (TSB) 119.
Off-Road Pneumatic Tires	1 to ≤ 15 kg	3	\$5.55	Non-DOT Regulated Tires / Wheels and/or tires not meeting the Definitions for Passenger & Light Truck Tires or Medium
	> 15 to ≤ 30 kg	4	\$11.10	Truck Tires
	> 30 to ≤ 70 kg	5	\$27.76	

	> 70 to ≤ 120 kg and Agricultural Tires* > 70 to ≤ 250 kg		\$44.41
	> 120 to ≤ 250 kg	7	\$111.03
	> 250 to ≤ 375 kg and Agricultural Tires* > 250 kg	8	\$172.10
	> 375 to ≤ 700 kg	9	\$333.09
	> 700 to ≤ 1200 kg	10	\$516.29
	> 1200 kg	11	\$1,237.98
Solid & Resilient Tires	1 to ≤ 30 kg	12	\$11.10
	> 30 to ≤ 60 kg	13	\$22.21
	> 60 to ≤ 250 kg	14	\$55.51
	> 250 to ≤ 375 kg	15	\$172.10
	> 375 to ≤ 700 kg	16	\$333.09
	> 700 to ≤ 1200 kg	17	\$516.29
	> 1200 kg	18	\$1,237.98

Passenger & Light Truck (PLT) tires TSF effective May 1st 2017 All other tire categories TSF remains unchanged.

Tire Category	Tire Description	Tire Class	TSF	Definitions
	Passenger & Light Truck (PLT)	1	\$3.30	Passenger Tires, Small RV Tires, ST Trailer tires and Light Truck Tires and Temporary Spares Includes tires designed for use on passenger cars, light trucks, small RVs and multipurpose passenger vehicles (MPVs), including sport utility vehicles (SUVs) and crossover utility vehicles (CUVs), including temporary spares. The Light Truck tire category includes tires designed for use on consumer or commercial light trucks, under 10,000 lbs/4500 kg. Gross Vehicle Weight. Passenger and Light Truck Tires must comply with Motor Vehicle Tire Safety Regulation (MVTSR), Technical Safety Bulletins (TSBs) 109 or 139. Motorcycle, Golf Cart
				Includes all tires specifically designed for on/off highway motorcycles, motorcycle sidecars, motor bikes, mopeds, mini-cycles, golf carts.



OTS – Ontario Tire Stewardship

Steward Training



Program Background: OTS and Used Tire Program History

- Ontario Tire Stewardship (OTS) is a not-for-profit Industry Funding Organization (IFO) established under the Waste Diversion Act, 2002 by Waste Diversion Ontario (WDO)
- The purpose of this Act is to promote the reduction, reuse and recycling of
 waste and to provide for the development, implementation and operation of
 waste diversion programs and to shift responsibility and costs from the
 Government and Taxpayer to Industry and their Consumers
- OTS has been mandated to manage the Used Tires Program, which will implement a province-wide managed scrap tire solution for on-road and offroad tires supplied into the Ontario market, diverting these tires towards value added processing into a range of tire-derived products starting September 1, 2009



Waste Diversion Act

- Waste Diversion Act, 2002
- The purpose of this Act is to promote the reduction, reuse and recycling of waste and to provide for the development, implementation and operation of waste diversion programs, and...
- To shift responsibility and costs from the Government and Taxpayer to Industry and their Consumers



3 Players and Responsibilities

Provincial Government/Minister of the Environment

- Establishes diversion policy & sets program requirements
- Provides guidance during program development
- Approves or rejects program

WDO Board

- Co-ordinates industry initiatives by establishing IFO
- Monitors IFO performance

Industry Funding Organization (OTS)

- IFO manages program development & implementation
- Stewards contribute to plan development through participation in consultation process
- Stewards register, report & pay fees to IFO



Minister's Direction

All motor vehicle tires, incl OTR, Farm, Ind Priority on diversion

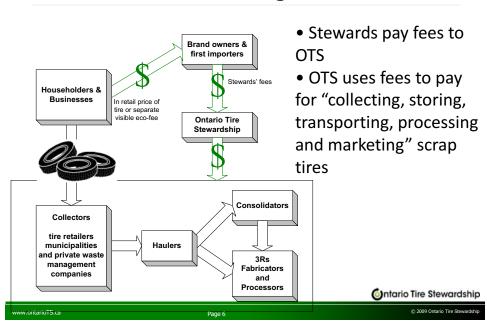
- Higher end uses whenever possible
- Promote Ontario-based market for recycling & recycled products i.e. green technology

Disposal not part of program unless 3Rs options not available or technically feasible

- Landfilling including use as daily cover
- Incineration including use as fuel



Used Tires – Program Plan



IFO Rule-Making Authority

Sec 31(1) of the WDA says:

"A person who is designated under the rules made by an Industry Funding Organization as a Steward is respect to the designated waste, shall pay to the organization the fees determined in accordance with the rules at the time specified by the rules."



Who is a Steward?

The Minister of Environment declared the steward would be Brand Owners and First Importers

A Steward has a Commercial Connection to the new tire, meaning that the Person derives a direct economic benefit when the particular New Tires are supplied in Ontario.



Other Important Definitions

Person: includes an individual, partnership, joint venture, sole proprietorship, company or corporation, government (all types), trust, trustee, executor, administrator or any other kind of legal personal representative, unincorporated organization, association, institution, entity, however designated.

Resident in Ontario, means either of the following:

- 1) Having a published address in Ontario
- 2) Having a permanent establishment in Ontario for the purposes of the Corporation Tax Act (Ontario)



Hierarchy of Stewards

Sec. 8(1)(2) of the OTS Plan outlines the hierarchy for determining which Person shall be designated as a Steward for New Tires. The following provisions shall apply, in the order in which they are set out. If two or more Persons are designated as a Steward pursuant to the following, the earlier provision shall prevail.



Hierarchy of Stewards

- (1) An **OEM** is designated as the Steward with respect to all New Tires on vehicles Supplied by the OEM;
- (2) A **Brand Owner** is designated as a Steward with respect to all New Tires:
- (a) Supplied in the Data Period in respect of which it is the Brand Owner; and
 - (b) to which it has a Commercial Connection;
- (3) A **First Importer** is designated as a Steward with respect to all New Tires:
 - (a) Supplied in the Data Period of which it is the First Importer; or
- (b) of which it is the First Importer in the Data Period for use by it or its Affiliate in the Province of Ontario, other than New Tires purchased by an individual for personal use;



Voluntary Stewards

Organizations which are not "Resident in Ontario" may still elect to become a Steward.

Examples of Voluntary Stewards:

- On-line tire retailers
- Brand Owners with no Ontario locations
- Importers located outside the province
- Equipment manufacturers with no Ontario locations



TSF Remittance: OTS Guiding Principles

The TSF Remittance is based on the following guiding principles:

- 1. TSF are due on tires staying in Ontario
- 2. Management method of TSF is in a way that reduce steward admin burden
- Fair and Transparent, ensuring a level playing field among Stewards
- 4. Allow clear audit chain

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TSF Remittance: Guidance Framework

- OTS will collect TSF from Stewards on the supply of the tires into Ontario
 - There may be uncertainty to whether the tire will be for Ontario end use
- 2. Stewards have the option to base their remittance on the estimated quantity of tires that will remain in Ontario
 - Supporting documentation (e.g. sales reports from Customers Distribution Centres, Retailers) must be available to validate the actual number of tires supplied into Ontario.
- Any adjustments needed to counts after remittance will be included in next remittance period
- 4. Other considerations:
 - Steward must report in a manner that is auditable
 - Audits will be conducted by OTS to ensure intent of TSF remittance policy is being fulfilled consistently by each Steward

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TSF Remittance: **Approaches**

Conservative Estimate		Actual Count
TSF Remittance is based on all tires that the Steward knows is entering Ontario for a moment of time irrespective of end destination.	Description	TSF Remittance is based on all tires that the Steward knows in entering the Ontario end market.
No guarantee that tires will be for Ontario consumption.	Tires Remain in Ontario?	Highly confident that the tires are for the Ontario end market.
The counts are based on information known to the Steward and hence there is less administrative burden.	Administrative burden?	Depending on degree of separation and the desired accuracy of count, there may be significant administrative burden and coordination required.
Due to the isolated nature of the approach, there may be situations of double remittance.	Fair & Transparent?	Due to the collaborative and coordinated nature of the approach, lower likelihood of double remittance.
Counts should be based on supporting documents / reports that is part of the Steward normal business operation.	Auditable?	Counts should be based on supporting documents / reports that is part of the Steward normal business operation.
Degree of Separation has very little impact on TSF remittance because all counts are based on information known to the steward.	Impact of Degree of Separation	Depending on the degree of separation to the consumer, the actual count is not necessary accurate.
High probability of need for adjustments at the initial TSF remittance.	Need for Adjustment	Low / lower probability of need for adjustments.

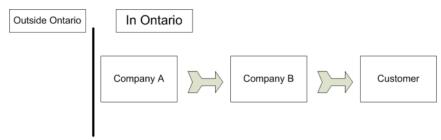
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Steward Scenario #1



With all stakeholders in Ontario, Company A is the Steward

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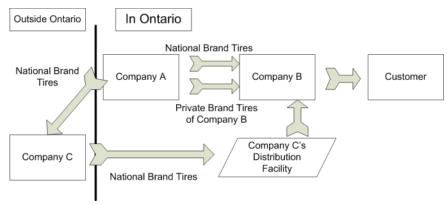
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Steward Scenario #3 Outside Ontario In Ontario National Brand Tires Company A Company B Customer Private Brand Tires of Company B Company A is the Steward of the Tires as a Brand Owner (for NB Tires) and Company B is a Steward as a Brand **Owner (for PB Tires)** ontario Tire Stewardship **Steward Scenario #3** Outside Ontario In Ontario **National Brand Tires** Company A Company B Customer Private Brand Tires of Company B Company B is the Steward of the Tires as both a First Importer (for NB Tires) and Brand Owner (for PB Tires) ontario Tire Stewardship

Steward Scenario #3



- a) Company A $\,$ is the Steward of the NB Tires as a Brand Owner $\,$ for the tires it ships directly to Company B $\,$
- b) Company B is a Steward as a Brand Owner for PB Tires
- c) Company C is the Steward as a First Importer for the NB tires it supplies to Company B

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TSF Remittance: Requirements

- Steward must remit the TSF Return form for every reporting period (currently monthly)
 - Steward must even remit for period with TSF value of \$ 0
- TSF Package will include
 - TSF Remittance Form (available for download on the OTS website)
 - Cheque/money order
- Both Form and Cheque must be signed
- Cheque cannot be post dated
- Reporting Period information needs to be in the Memo field of the Cheque
- TSF Package needs to be mailed to OTS and addressed to TSF Remittance



Steward who fail to pay TSF shall pay in addition:

A one time penalty of 10% of the TSF due and payable

Interest at the Base Interest Rate + 3% on any outstanding balance due



Steward Operational Readiness: **Preparation**

- Stewards should coordinate with both upstream (Suppliers, if any) and downstream (Customers, if any) to:
 - Determine if they are Stewards as well
 - Determine the Tire Brands for which each Steward will be responsible
 - Coordinate information need for TSF Remittance
- Stewards need to have processes, people and tools implemented to capture Tires for TSF Remittance starting Sep 1, 2009
- Steward Resources
 - OTS Program Plan
 - OTS website
 - TSF Remittance Form available on the OTS website
 - Rules for Stewards
 - Steward Guidebook
 - List of Registered Stewards available on the OTS website

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Steward Operational Readiness: **Resources**

- OTS Program Plan
- OTS website
- TSF Remittance Form available on the OTS website
- Rules for Stewards
- Steward Guidebook
- List of Registered Stewards available on the OTS website
- Email questions to info@RethinkTires.ca
- OTS Contact Center at 1-888-OTS-2202

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Ontario Tire Stewardship: Steward Training Online TSF Remittances



TSF Online Remittances: Introduction

Introduction:

- As of June 1st 2011 Stewards will be submitting Tire Steward Fee (TSF) Remittance information using a secure online solution
- A hardcopy of the TSF form generated from the Online system and accompanying payment must be sent to OTS prior to the close of the remittance period to avoid penalties/interest (the form will be printed)
- The materials presented in the following training session (and reflected in the Stewards Guidebook) will assist Stewards in filing an online submission
- Stewards with additional questions are encouraged to call the OTS Call Centre at 1-888-687-2202 for assistance

 Image: Exercise of the state of the sta

TSF Online Remittance: Introduction

- Values of tires must be equal to or greater than zero in order to be entered in the online form
- If a Steward needs to make an adjustment or enter a negative value please contact OTS via email at steward@ontariots.ca with details for advice.
- For Stewards wishing to report a "Nil" report, the online system must still be used (all values would be entered as "0") and submitted online followed by faxing the hardcopy form to OTS (this is to confirm that the report was in fact Nil and not an accidental submission)

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TSF Online Remittances: Overview

Overview:

The material contained in the following slides will detail:

- Introduction to Online TSF Remittance
- 2. Getting Started with the Online Remittance Submission
- 3. Creating a New Remittance
- Completing & Submitting the Form
- 5. Hardcopy Submission
- 6. Form Status
- Late Remittances
- Forms Saved but Not Yet Submitted
- 9. Reversals of Remittances
- 10. Important Reminder
- 11. Questions

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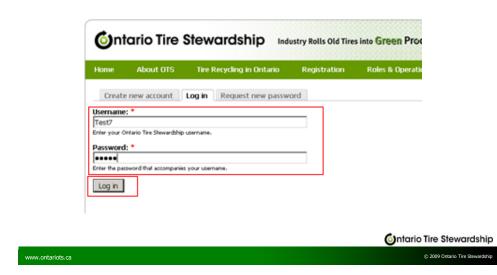
TSF Online Training: Getting Started

- 1) Go to the OTS website at <u>www.ontariots.ca</u> and log in.
- If you do not have an online account you will be required to create one using the "Sign Up" button.



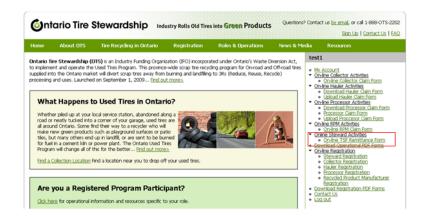
TSF Online Training: Getting Started

- 3) Enter your username and password
- 4) Click on the "Log in" button



TSF Online Training: Getting Started

5) Choose the "On-Line TSF Remittance Form" link on the right hand side of the screen





TSF Online Training: Getting Started

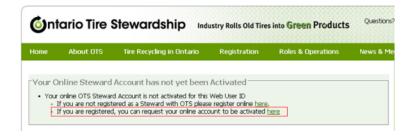
- •If your online account is active you will automatically proceed to step 6 (on page 11 of this presentation)
- If your online account is not active, you will see the following screen





TSF Online Training: Getting Started

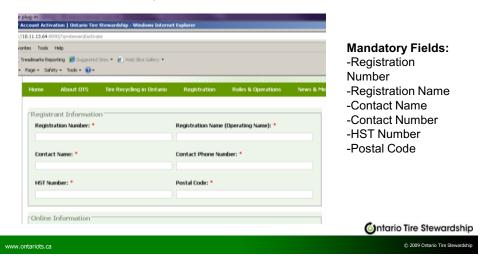
• If you would like to activate your online account click the link as highlighted below





TSF Online Training: Getting Started

- Complete all mandatory fields as was completed at the time of registration
- Press "Submit Request"



TSF Online Training: Getting Started

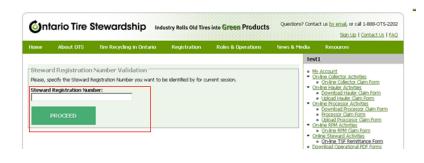
- Once the form has been submitted the following message will appear
- An OTS representative will be in touch with the main contact on file to confirm the request and related details within 5 business days
- Only after receiving confirmation from OTS will you be able to access your online account





TSF Online Training: Getting Started

- 6) Enter your 7 digit Steward Number (starting with "1") in the appropriate field
- 7) Click "Proceed"



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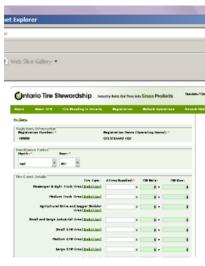
TSF Online Remittance: Creating a New Remittance

To create a "New Remittance" click on the "Create New Remittance" button from the Summary of Remittance Page





TSF Online Remittance: Creating a New Remittance



 You will be brought to a blank remittance form

NOTE: The Remittance Period will default to the current month (i.e. Today), this may need to be changed depending on the month you are filing.

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TSF Online Remittance: Creating a New Remittance

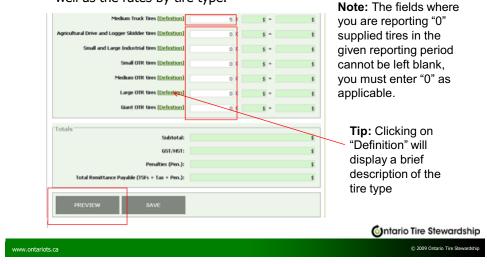
- Confirm your Steward Registration Number and Operating Name are correct
- Choose the Remittance Period being entered from the drop down menus (Month and Year)





TSF Online Remittance: Completing & Submitting Form

- 1) Enter the number of units by tire type in the form
- 2) Click "Preview" to calculate the values in the "Totals" section as well as the rates by tire type.



TSF Online Remittance: Completing & Submitting Form

3) Once you have confirmed the data you have input, click the "Save" Button



TIP: Preview does not save your data, it only presents a preview

Note: Clicking "Save" prior to Preview will save your data as well as calculate the data in the Totals section

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TSF Online Remittance: Completing & Submitting Form

4) Now that the data is saved, you can either exit and come back at a later date to submit the remittance (must be before the close of the remittance period to avoid penalties), make changes or proceed with the submission



5) Press "Submit" to continue to file your Remittance data with OTS

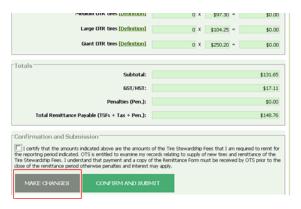
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TSF Online Remittance: Completing & Submitting Form

Once you hit submit, you have the option to confirm that the data is accurate and that you wish to submit, or go back and make changes.





TSF Online Remittance: Completing & Submitting Form

Example of Change to tire count:

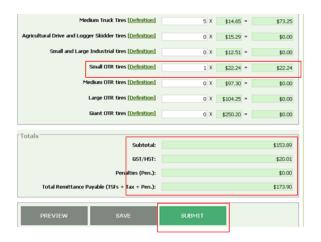


Note: after changes have been made click "Save" to recalculate the Totals



TSF Online Remittance; Completing the Form

Example of Change to tire count:



Once all changes have been made and saved, and new totals calculated, proceed with the submission of the claim by clicking "Submit"

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TSF Online Remittance; Completing the Form

- 7) Review all data and read the Confirmation of Submission Statement
- 8) Click the certification box to acknowledge your confirmation of accuracy etc., as per the statement
- To proceed with your submission, click on the "Confirm and Submit" button



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TSF Online Remittance: Hard Copy Submission

Now that your electronic TSF Remittance Data has been submitted, you will see the following screen and the confirmation of submission (refer to next slide for details)





TSF Online Remittance: Hard Copy Submission

The confirmation of submission page is to be printed and mailed along with payment to OTS at the specified address. Ensure payment matches amount noted on print out.



Note: The TSF Remittance is not considered complete until the Hardcopy form AND accompanying payment has been received by OTS

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TSF Online Remittance: Hard Copy Submission

Use the "Print" button located at the bottom of the Confirmation of Submission page to print the form



REMINDER: OTS Must receive the hard copy and payment prior to the close of the remittance period to avoid penalties and interest etc.

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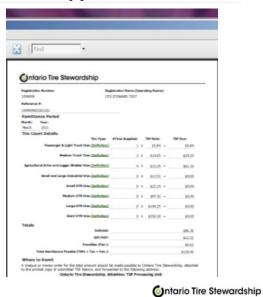
TSF Online Remittance: Hard Copy Submission

Example of Printed Form:

The printed form may look slightly different than the example here depending on the internet browser being used

NOTE: Printed forms have a unique reference number on the upper left hand side. This reference number will be used to cross reference the hardcopy form when the arrive at OTS.

OTS recommends that the reference number is written on the accompanying payment.

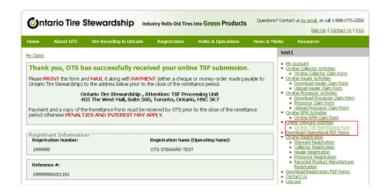


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TSF Online Remittance: Form Status

 To review your submissions once you have submitted your electronic form and printed off a copy to send to OTS click on the "Online TSF Remittance Form" link





TSF Online Remittance: Form Status

Enter your 7 digit Steward Number and click "Proceed"





TSF Online Remittance: Form Status

- You will be able to see a summary of the remittances previously submitted
- Remittances that have been submitted will have a submission date and you will only be able to view the details of the submission (i.e. Data can not be altered) by clicking the "View" link
- If there is an error in the remittance contact OTS immediately as the remittance can be reversed as long as it has not yet been finalized/approved





TSF Online Remittance: Form Status

- There are 3 possible statuses of an Online Remittance:
- "New": Remittances that have been created and saved by the Steward but have not yet been submitted electronically to OTS. These remittances will not have a submission date but will have an "Edit" option
- 2) "Under Review": Remittances that have been submitted electronically to OTS, for which OTS has not finalized/approved the remittance (typically indicative that OTS has not yet received the accompanying hard copy and/or payment. These claims will have a submission date and a "View" only option and can be reversed
- "Approved": Remittances that have been fully received by OTS and finalized in the system. These remittances will have a submission date and a "View" only option; Approved remittances can not be revesred.



TSF Online Remittance: Form Status

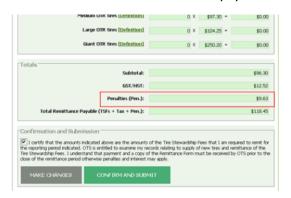
Examples of Remittance Statuses:





TSF Online Remittance: Late Remittance Submission

 If a Steward submits a remittance online after the close of the remittance period, the same process is to be followed for filing an on time remittance however penalties will automatically be applied and due to OTS in addition to the remittance payment.





TSF Online Remittance: Saved not Submitted

- Some Stewards may choose to save their remittance but not fully submit it electronically until a later date (status will be listed as "New")
- Stewards choosing this option must go back in to fully submit the claim (confirm submission and submit hardcopies and payment to OTS) prior the close of the remittance period to avoid penalties and interest





TSF Online Remittance: Reversal of Remittance

- From time to time either OTS may contact a Steward and reverse a submission, or the Steward will request that a submission be reversed (if the submission has not be finalized/approved OTS may allow the Steward to reverse their submission)
- Reversed Remittances will go from a status of "Under Review" to "New" and the submission date will deleted



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TSF Online Remittance: Reversal of Remittance

- Once the Steward has corrected the Remittance that was reversed, the submission process must be completed as outlined in previous slides
- The submission will revert to "Under Review" and the new submission date will be populated

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TSF Online Remittance: IMPORTANT REMINDER

Please note that remittances submitted prior to the close of the remittance period but where the hard copy and accompanying payment are NOT received prior to the close of the remittance period may be subject to applicable penalties/interest.

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TSF Online Remittance: Summary

Summary of Presentation:

- Introduction to Online TSF Remittance
- 2. Getting Started with the Online Remittance Submission
- 3. Creating a New Remittance
- 4. Completing & Submitting the Form
- 5. Hardcopy Submission
- 6. Form Status
- Late Remittances
- Forms Saved but Not Yet Submitted
- 9. Reversals of Remittances
- 10. Important Reminder
- 11. Questions

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TSF Online Remittance: Questions?

Stewards with questions not covered in this presentation or those requiring additional information on the online system should contact OTS at:

Telephone: 1-888-687-2202 Email: Steward@ontariots.ca

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