

TIRE STEWARDSHIP BRITISH COLUMBIA ASSOCIATION (TSBC)

ADVANCE DISPOSAL FEES (ADF) RETURN

Revised: 05/31/10

Registrant Name (Operating name)		Registration Number	
Reporting Period (Calendar month in which tire sales occurred) <p align="center">JUNE</p>		Due Date The ADF Return and related payment are due by the 15th day of the month following the Reporting Period . Interest is payable on all overdue amounts. A Return must be submitted for every month, even if there were no ADF applicable sales in the Reporting Period.	
YEAR 2010			
SALES & ADFs IN REPORTING PERIOD			
Tire Types	# Tires Sold	ADF Rate Per Tire	\$ ADF Due
Passenger & Light Truck / Motor Cycle / ATV / Free Rolling Farm Tires	X	\$ 5.00 =	, . 0 0
Medium Truck Tires	X	\$ 9.00 =	, . 0 0
Agricultural Drive Tires	X	\$ 15.00 =	, . 0 0
Logger / Skidder Tires	X	\$ 35.00 =	, . 0 0
TOTAL ADF DUE			, . 0 0
HST @ 12%			, .
TOTAL REMITTANCE PAYABLE (ADFs + HST)			, .
WHERE TO REMIT:			
A cheque or money order for the total amount should be made payable to Tire Stewardship B.C. Association , attached to this ADF Return, and forwarded to the following address:			
Tire Stewardship B.C. PO Box 5366, Victoria B.C., V8R 6S4			
Note: Nil Returns can be faxed to (250) 598 9119 or our new toll free to 1 877 598 9119			
CERTIFICATION:			
I certify that the amounts indicated above are the amounts of the Advance Disposal Fees that I am required to remit for the reporting period indicated. I certify and agree that I hold Advance Disposal Fees in trust for Tire Stewardship B.C. Association (TSBC) and that TSBC is entitled to examine my records relating to sales of new tires and the remittance of the Advance Disposal Fees.			
Authorized signature:			
_____		Date: _____ / _____ / _____	
		Month	Day
		Year	

Important Notices

HST – due on the June 2010 ADF Return

The ADFs you pay to TSBC are viewed by Canada Revenue Agency (CRA) as “a consideration of supply” for the service provided by TSBC in the operating and administering of the program, and as such are subject to GST/HST. The following is an excerpt from CRA’s ruling:

“The ADF paid by retailers to TSBC is consideration for the taxable supply of operating, managing and administering a tire product stewardship plan on the retailer’s behalf”.

As the **service of operating and administering the program is not expected to occur until after July 01, 2010** with respect to the June eco fees, CRA deems HST is due on the June ADF Return. In addition, CRA deems the HST is applicable based on the fact that **as per your written agreement with TSBC you are required to remit the ADFs to TSBC on a certain day**. In this case that is the 15th of the month following the month in which the tire sales occurred i.e. payment is due on July 15th for June’s tire sales.

Please note that this is a CRA requirement and **not** a decision arbitrarily made by TSBC. For further information on this please refer to the CRA web site, under Forms and Publications, specifically document GI-056 titled “Ontario and British Columbia: Transition to Harmonized Sales Tax – Services”. Or call CRA at 1.800.959.5525

Misdirected ADFs

During our compliance reviews we still encounter retailers who have incorrectly remitted the Advance Disposal Fees (ADF) with their PST payment. Retailers should not wait for us to conduct a review to find this out. If you are not sure you have remitted the ADF correctly, you should review your records and/or processes immediately and, if appropriate, contact the PST office with respect to any amounts sent to them in error and, of course, your account with TSBC must also be corrected.

Nil Returns

Just a reminder that an ADF Return form is due for every month - even if no new tires (or equipment with new tires) were sold during the month. A "nil" Return is required for those months when no new tires were sold and can be faxed to TSBC at 1-877-598-9119.

Unregistered retailers / exempt retailers

If you suspect a business is selling new tires and is not registered with TSBC please contact us immediately and we will follow-up. The BC Recycling Regulation requires that all retailers who sell, offer for sale or distribute new tires or equipment with new tires must register with TSBC or have an approved stewardship plan of their own. Failure to comply with this requirement can result in fines up to \$200,000. A list of registered participants is available on TSBC's website (www.tsbc.ca) or by calling TSBC's office (1-866-759-0488).

Only those participants registered as a retailer with TSBC are exempt from paying the ADF to another retailer or wholesaler. If such an exemption has been applied, the purchaser’s 5 digit registration number must be noted on the invoice. Registration numbers can also be confirmed on TSBC’s website or by calling TSBC’s office.

Notification of sale or business closure

Your TSBC registration number is not transferable so if you sell or close your business it is very important that you advise TSBC as soon as possible to ensure your account is properly closed and you do not continue to be responsible for the Advance Disposal Fees.

Battery Levy

For those of you who also sell new lead acid batteries, we felt it was important to remind you that, due to the repeal of the Social Services Tax Act, the government battery levy of \$5 (as described in the Social Services Taxation Bulletin 015) will only continue to apply to purchases of new lead acid batteries made prior to July 1, 2010. Please refer to this link for more information: http://www.sbr.gov.bc.ca/documents_library/notices/HST_Notice_008.pdf.

Thank you and please do not hesitate to call us at 1.766.759.0488 if you have any questions, comments, or concerns.