

ETN: 101

April 2005

(Revised April 2012; June 2016)

## ENVIRONMENT TAX RATES

Effective April 19, 2012, the application of environment tax to motor vehicle tires has changed. There are now two tax rates which are applicable to motor vehicle tires of different sizes.

The new rates are as follows:

\$4 for each tire purchased that has a rim size of 43.18 centimetres (17 inches) or less, no change from current rate.

\$11.25 for each tire purchased that has a rim size greater than 43.18 centimetres (17 inches), increase from the current rate of \$4 per tire.

For the definition of “tire” for the purposes of the [Environment Tax Act](#) see Environment Tax Notice ETN: 105 – Environment Tax.

### Further Information

Electronic copies of the [Environment Tax Act](#) and Regulations are available on our website at [www.taxandland.pe.ca](http://www.taxandland.pe.ca). Inquiries regarding this Environment Tax Notice may be emailed to [taxandland@gov.pe.ca](mailto:taxandland@gov.pe.ca) or directed to:

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