



Department of Finance  
 Taxation and  
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# ENVIRONMENT TAX NOTICE

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**ETN:105 (Formerly RTG: 129)  
 (Revised April 2005, June 2012, April 2013)**

**June 1992**

## ENVIRONMENT TAX – DEFINITION OF "NEW TIRE"

The definition of a "new tire" was revised in June 1992. The revised definition of a "new tire" states that a tire is considered to be new until after its first purchase at a retail sale in the province. This definition makes it clear that any tire is considered to be a new tire until it is sold at retail for the first time **in Prince Edward Island** and is subject to the environment tax. Tires previously sold at retail in Prince Edward Island are **NOT** subject to the environment tax.

From April 2005 to April 18, 2012, the environment tax rate was \$4.00 per tire. Effective April 19, 2012, the environment tax rates are \$4.00 per tire for tires with a rim size of 17 inches or less, and \$11.25 per tire for tires with a rim size greater than 17 inches.

Persons purchasing motor vehicles outside the Province and bringing them into Prince Edward Island will be assessed the environment tax. The tax will be collected by the staff of Access P.E.I. at the time of the initial registration of the motor vehicle in this province.

### **Further Information**

Copies of the [Environment Tax Act](#), [Revenue Administration Act](#) and [Regulations](#) are available on our website at <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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This notice is prepared for information purposes only, and should not be considered a substitute for the applicable statutes. Should there be any conflict between the contents of this notice and the statutes, the statutes shall prevail.

**PRINCE EDWARD ISLAND**