



PLEASE NOTE

This document, prepared by the [*Legislative Counsel Office*](#), is an office consolidation of this Act, current to April 8, 2005. It is intended for information and reference purposes only.

This document is *not* the official version of the Act. The Act and the amendments as printed under the authority of the Queen's Printer for the province should be consulted to determine the authoritative statement of the law.

For more information concerning the history of this Act, please see the [*Table of Public Acts*](#).

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CHAPTER E-8.3

ENVIRONMENT TAX ACT

1. (1) In this Act
- (a) “motor vehicle” means a passenger car, automobile, motorcycle, truck, bus, truck tractor, tractor trailer or similar mobile equipment designed and used for the transportation of passengers or goods including construction equipment and tractors, combines or other agricultural implements;
- (b) repealed by 1992, c.20, s.1;
- (c) “tire” includes a pneumatic or other type of spare tire for a motor vehicle but does not include a retreaded pneumatic tire.
- (1.1) For the purposes of this Act a tire shall be deemed to be new until immediately after its purchase at a retail sale in the province.
- (2) Subject to subsection (3), every purchaser of a new tire for a motor vehicle shall pay to her Majesty in right of the province a tire tax at the rate of \$4 for each tire purchased.
- (3) Subsection (2) does not apply to
- (a) a motorized wheelchair or other motorized device used or intended for use by disabled persons;
- (b) goods brought into the province as settler's effects as defined under the *Revenue Tax Act* R.S.P.E.I. 1988, Cap. R-14;
- (c) bicycles.
- (4) For the avoidance of doubt it is declared that the purchase of a motor vehicle to which a tire is attached or in connection with which the tire is supplied is the purchase of the tire.
- (5) Subject to subsection (6), the provisions of the *Revenue Tax Act* and the *Revenue Administration Act* R.S.P.E.I. 1988, Cap. R-13.2 apply to the collection and remission of the tax.
- (6) The tax imposed by this Act shall be shown separately from the tax payable under the *Revenue Tax Act* or any other provision of law on any record, receipt, bill, invoice or other document issued by the vendor.
- (7) Amendment to *Revenue Administration Act* R.S.P.E.I. 1988, Cap. R-13.2.
- Definitions
- motor vehicle
- new
- tire
- “New” defined
- Tire tax
- Exemptions
- Purchase or motor vehicle
- Application of revenue Acts
- Tax to be shown separately
- Consequential amendment

Commencement	(8) This Act shall be deemed to have come into force on April 10, 1991. 1991, c.9, s.1; 1992, c.20, s.1; 1997,c.14,s.1; 2005,c.31,s.1.
Tax payable on registration of motor vehicles purchased outside the province	2. Where a motor vehicle is purchased outside the province, upon the first registration of that motor vehicle in the province the person registering the motor vehicle shall pay to Her Majesty in right of the province the tax referred to in subsection 1(2) in respect of the tires on that motor vehicle. 1992, c.20, s.2.