




Ontario Electronic Stewardship Fees

About this Notice	This notice explains how Retail Sales Tax (RST) applies to environmental fees passed on to consumers under the Waste Electrical and Electronic Equipment (WEEE) Program Plan.
Background	On April 1, 2009, Phase 1 of the WEEE program commenced under the direction of Ontario Electronic Stewardship (OES). This Ontario waste diversion initiative led by the Ministry of the Environment, ensures the effective and environmentally sound management of electrical and electronic equipment (EEE) such as computers, monitors, fax machines and televisions.
Fees Payable under the WEEE Program	To cover the cost of the program, an environmental fee is imposed by OES on industry stewards (manufacturers, first importers or franchisors) that distribute or sell such EEE products. RST does not apply to the fee payable to OES as the charge by the organization is not in respect of taxable goods or taxable services.
Fees Passed on to Retailers	If industry stewards choose to recover this cost by passing it on to retailers who purchase these products, it forms part of the fair value of the products sold. Retailers purchasing products for resale may purchase them exempt from RST by providing their suppliers with a Purchase Exemption Certificate.
Fees Charged by Retailers	If retailers choose to recover this cost by passing it on to their customers in the form of higher prices or as a separate charge on the customer's invoice, it forms part of the fair value of the taxable product and/or service provided and is subject to RST at a rate of 8 per cent. Retailers are required to charge, collect and remit RST on the total selling price of any taxable goods and/or services sold.

More Information

If you need more information on this topic, please contact us.

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1 866 ONT-TAXS (1 866 668-8297)
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-  Online:
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-  Written Interpretation:
To obtain a written interpretation on a specific situation not addressed in this publication, please send your request in writing to:
Ministry of Revenue
Tax Advisory Services Branch
Retail Sales Tax Section
33 King Street West, 3rd Floor
Oshawa ON L1H 8H5

For more information on stewardship fees paid under the WEEE program visit the OES website at ontarioelectronicstewardship.ca.

