

## DISPOSAL AND ENVIRONMENTAL FEES

Environmental handling fees imposed by the Government of Saskatchewan are not subject to Provincial Sales Tax (PST) when they are segregated on the customer's invoice. Examples of exempt environmental handling fees include charges billed to the customer for disposal of the following:

- Antifreeze and antifreeze containers
- Beverage containers
- Diesel exhaust fluid containers
- Diesel fuel filters
- Electronic equipment
- Grain bags
- Oil and oil filters
- Paint
- Pesticides
- Rechargeable and other batteries
- Tires
- Waste household hazardous material

Environmental handling charges imposed by industry or other government agencies are subject to tax even when segregated on the customer's invoice.

The Ministry of Environment is responsible for the administration of environmental programs and fees imposed under *The Environmental Management and Protection Act* and related regulations. For further details regarding the various environmental programs and fees, please visit [www.saskatchewan.ca/residents/environment-public-health-and-safety/saskatchewan-waste-management](http://www.saskatchewan.ca/residents/environment-public-health-and-safety/saskatchewan-waste-management).

### FOR FURTHER INFORMATION

Write: Ministry of Finance  
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Regina 306-787-6645

Email: [sasktaxinfo@gov.sk.ca](mailto:sasktaxinfo@gov.sk.ca)

Internet: Tax bulletins, forms and information are available at [saskatchewan.ca/business-taxes](http://saskatchewan.ca/business-taxes).

Government website: [Saskatchewan.ca](http://Saskatchewan.ca)