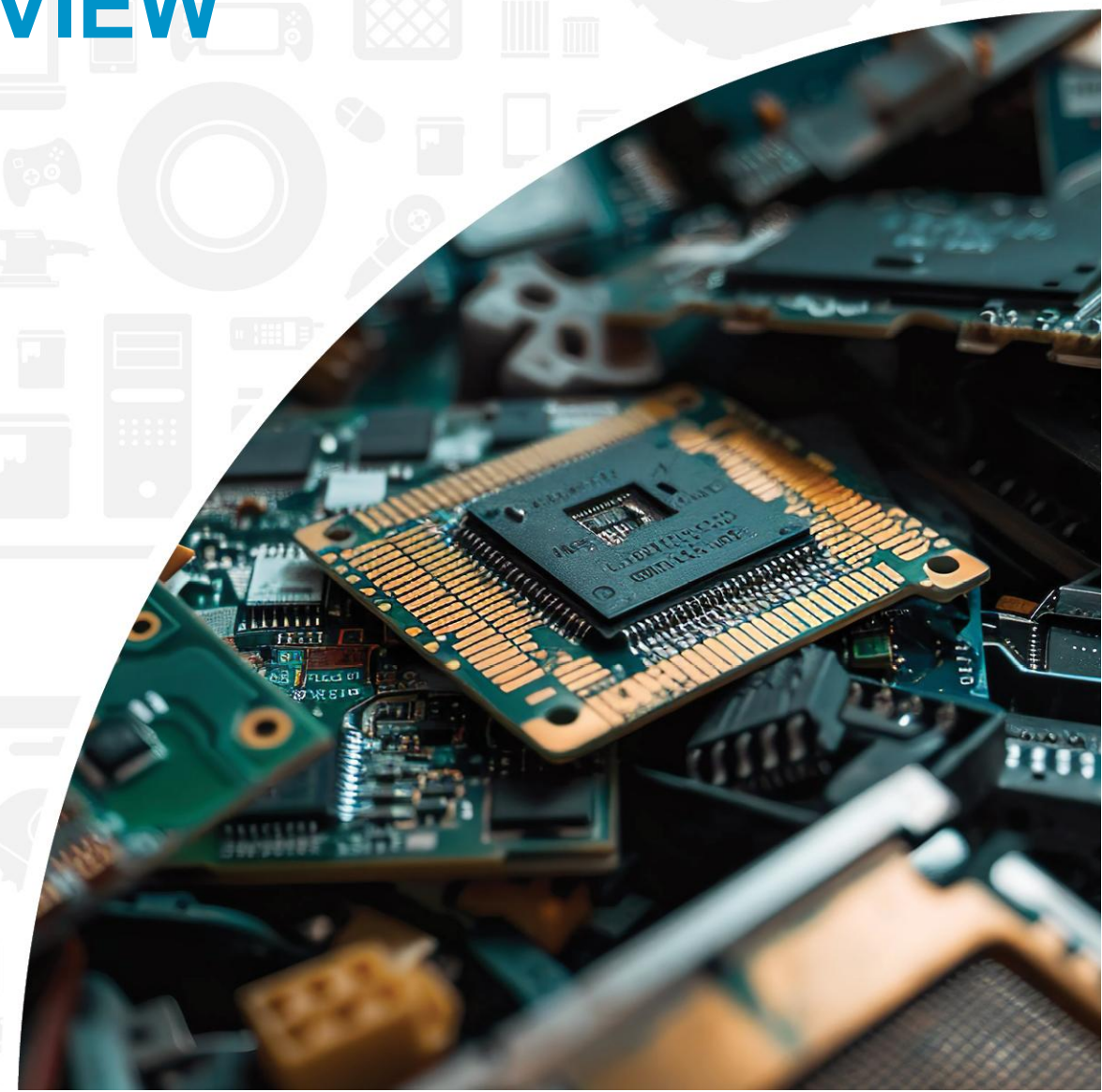
Alberta recycling MANAGEMENT AUTHORITY

ELECTRONICS ENVIRONMENTAL FEE REMITTANCE OVERVIEW



1. **Supplier Category**
   Registered Suppliers will fall into either of the following categories:
   a. **Remitters** – companies that report and remit the fee directly to the Electronics Recycling Program based on the sale or supply of eligible electronics.
   b. **Payment-on-Purchase** (**POP**) - companies that pay fee to their suppliers when purchasing inventory and are therefore not required to report and remit to the Electronics Recycling Program directly.

2. **Invoices**
   a. **Supplier Invoice** - the fee is to be included on invoices for sales of eligible electronics products between a supplier and a reseller.
   b. **Retail Invoice** – visible fees increase public awareness, transparency, and accountability, but are not mandatory.

3. **Sales between two suppliers that are registered with Electronics Recycling Program**
   When one supplier, registered with the Electronics Recycling Program, sells to another registered supplier (who provides a valid registration number), the environmental fee is either charged or exempted based on the type of registration they hold:
   a. **Remitter Supplier**: registration number is prefixed with an "R".
      This Supplier is exempt from being charged the environmental fee as they will charge the fee to their customer and remit it directly to the Program.
   b. **Payment on Purchase (POP) Supplier:** registration number is prefixed by a "P"
      The Supplier that sells to a POP must charge the environmental fee and then remit the fee to the Electronics Recycling Program on the POP's behalf.

   Note: Suppliers registration/reporting status with ARMA can be verified through the ARMA Connect portal. For detailed instructions on this please refer to the Remittance Instructions and Guide to ARMA Connect for Electronics Suppliers document under Electronics Suppliers.

4. **Supplies Outside of Alberta**
   Fees do not apply to electronics shipped directly outside of Alberta. The invoice must clearly state the out-of-province address and name of the carrier.

   Supplies of electronics to points outside of Alberta do not have to be reported to the Electronics Recycling Program, however, records of exempt transactions must be kept in case of an audit or investigation.

   Please note that when an out-of-province resident buys an eligible electronics product in Alberta, the fee applies.

5. **Electronics Warranty Replacements and Handling of Returns**
   a. Warranty Return:
      After the sale on which the fee was charged and remitted, the customer discovers that the product is defective and returns it to you. You determine the product cannot be repaired and replace it with a new one (either free of charge or at a cost to the customer). If the defective device is disposed of in Alberta, the fee is payable to the Electronics Recycling Program on the original purchase and the replacement device (in other words, the fee is applied to each "supply").

If, however, you send the defective product back to the manufacturer who is located outside of Alberta, you may claim credit with Electronics Recycling Alberta on the fee charged and remitted on the original sale of the defective product.

b. Customer Initiated Return:
After the sale on which the fee was charged and remitted, the customer returns a product to you for refund or exchange. If it is a refund situation, and the returned product can be resold as new, the fee charged on the original sale may be listed as a credit as long as it is re-applied when the product is resold and remitted to the Electronics Recycling Program. If the product is not in a condition to be resold as new, no credit of the fee may be claimed on the returned product. If a customer decides to exchange the original product for a different one, the same logic applies to the product being returned; the only difference in this scenario is that the fee is to be charged on the product supplied in exchange.

c. Lease Returns:
A customer leases an electronic product; the environmental fee is levied and remitted to the Electronics Recycling Program. At the end of the lease term (or prior to the end of it) the product is returned to you. In this case, the same logic applies as in situation "b" above. The fee on the product returned at the end of the lease is not to be included as a credit to you unless the product can be resold/leased as new, with the fee then remitted on the resale or lease.

6. Leased Electronics

Where a lessor of eligible electronics products enters into a lease, the fee is payable by the lessee.

7. Used and Refurbished Electronics

The terminology 'refurbished device' applies to electronics that have been previously sold as new and have now been changed or reconditioned for re-sale. The applicability of environmental fee on used or refurbished electronics is dependent on where the device was previously sold as new.

a. Fee Applies:
The fee applies if the device was originally sold outside of Alberta as new, is refurbished, and is now being re-sold into Alberta. This is considered the first supply of the product into the province since the fee was not collected under the Electronics Recycling Program at the time of the original sale, and will therefore need to be applied at the point of re-sale since the product will end up in Alberta's recycling stream. Additionally, if a new device is used as a demo or display model, and is then sold, the fee applies, even if the product is no longer in its original package at the time of sale.

b. Fee does not Apply:
The fee does not apply when a device was previously sold in Alberta as new, is refurbished and then resold in Alberta. This is due to the fact that the fee was already remitted when the product was sold as new.

For further information on product eligibility, please refer to the Products, Definitions and Fees document under Electronics Suppliers, or contact our office via email at electronics@albertarecycling.ca.