Used Oil 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 Used Oil Recycling Program based on the sale or supply of eligible oil material.
   b. **Payment-on-Purchase** (**POP**) - companies that pay the fees to their suppliers (registered with the Used Oil Recycling Program), when purchasing inventory and are therefore not required to report and remit to the Used Oil Recycling Program directly.

2. **Invoices**
   a. **Supplier Invoice** - the fee should be included on invoices for sales of eligible oil material 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 Used Oil Recycling Program**
   When one supplier, registered with the Used Oil 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 Used Oil 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 please refer to the Remittance Instructions and Guide to ARMA Connect for Used Oil Suppliers document.