Tyrewise

Tyrewise

Regulated Product Stewardship Scheme Technical Advisory Group

Creating a Fairer Method for Calculating the Tyre Stewardship Fee : Review of Tariff Item mapping to Tyre Stewardship Fee

Final inclusive of July 2025 update.

Definitions

In this document, unless the context requires otherwise, the following definitions shall apply:

"**Priority Product"** means a product or category of goods described in the Declaration of Priority Products 2020. All Priority Products must have Regulated Product Stewardship schemes developed to address the harmful effects of the product or goods to the environment or people. Tyres are a Priority Product.

"Regulated Product Stewardship Scheme" or **"RPS Scheme"** means the accredited Regulated Product Stewardship scheme pertaining Tyrewise, co-designed by industry and the Ministry according to the Waste Minimisation Act 2008 s 22, s 23, and the Declaration of Priority Products 2020.

"**RPS Scheme Delivery**" means the operation of an accredited scheme for a Priority Product to be delivered by ASNZ in accordance with the Operational Delivery Plan;

"RPS Scheme Manager" means the Tyrewise Scheme Manager appointed by ASNZ.

"RPS Steering Group" means the group appointed by ASNZ Board for the duration of the RPS Scheme delivery that consists of appropriately trained, qualified, and experienced personnel to provide recommendations that ensure the RPS Scheme Delivery is successful. The Crown may appoint a representative.

"Tariff" means a classification for goods imported into New Zealand.

"Technical Advisory Group(s)" means stakeholder advisory groups that represent the interests of producers and consumers of the priority product and the wider community (https://gazette.govt.nz/notice/id/2020-go3342)

"**Tyrewise"** or "**Tyrewise Scheme"** is Aotearoa New Zealand's first regulated product stewardship scheme for recycling used tyres that is the subject of this Deed.

"WMA" means the Waste Minimisation Act 2008.

Document Control

Date	Version	Document	Author
Issued to MfE	V1	Review of statistical key use by Tariff Item and its relationship when mapping to Tyre Stewardship Fee	RPS Scheme Manager c/- TAG : Tariff Item Review
31 July 2025	Final	Appendix F – Update on current situation.	RPS Scheme Manager

Executive Summary

Tyrewise is the regulated product stewardship scheme for tyres which, in 2020, were declared a priority product under the Waste Minimisation Act 2008. Auto Stewardship New Zealand (ASNZ) is the Product Stewardship Organisation (PSO) that governs the scheme on behalf of the liable parties.

The Waste Minimisation (Tyres) Regulations 2023 went into effect on 1 March 2024. Information for importers of loose tyres, road registered vehicles, off-road vehicles, aircraft and onshore tyre manufacturers about the Tyre Stewardship Fee (TSF) and how the fee is collected is contained in the regulations.

Prior to the regulations, the Ministry for the Environment consulted on the setting of the tyre stewardship fee in the consultation document "Proposed product stewardship regulations: Tyres and large batteries."

Based on advice from the Tyrewise working group, it proposed that the fee be calculated using the EPU (Equivalent Passenger Unit) which is a standardised measure for the quantity of tyres equivalent to the weight of a 'typical' passenger tyre and in addition reflects the recoverable resources available.

For loose tyres and tyres on off-road vehicles that fee would be paid to New Zealand Customs Service at the point of import and charged on a per-tyre basis in relation to the tariff code, and these were published in a table in the document.

Since the regulations came into effect, some of the calculation per tarrif code should be revised to remove inequity in the collection of the fee, which flows through from a charge to the importer, to a direct charge to the consumer.

This report aims to provide recommendations for a fairer method of calculating the tyre stewardship fee (TSF) by use of a broader range of statistical codes that make up the "in country" reporting as part of the Tariff Item.

The recommendations are based on discussions and outcomes from the Tariff Item Alignment Technical Advisory Group (TAG) meetings held on 26th August, 9th and 30th September 9, 2024. The aim is to create a fairer system that reflects the true environmental impact of different tyre types and intended uses, promoting fairness and sustainability within the regulated tyre stewardship framework.

1. Introduction

Collection of the TSF relative to the weight by volume of regulated tyres that will eventually become waste regulated tyres, is a crucial part of managing the environmental impact of these waste regulated tyres. However, the current range of statistical codes for some Tariffs for which whole tyres are declared within, often does not account for the diversity of tyre types, size, weight, and actual use; and increasingly, their respective contributions to environmental issues. This report outlines a method for calculating the TSF that incorporates a wider range of statistical codes, enhancing accuracy and fairness for tyres that fall in this range.

2. Background

Importers and retailers have identified the current TSF calculation method as having disparities, particularly in how different tyre types and sizes of tyres have the TSF applied. The TAG recommends a statistical code portion of the tariff to ensure a fairer fee structure. This report outlines the recommendations and the rationale behind them.

The critical areas for review were:

- Tyres under 9.5kg where weight and size across a range of intended uses vary substantively and the TSF is disproportionate to the use of the tyre in some cases. A common example of this is a motorised wheelchair tyres v ATV tyres; and
- Agreement on average weight of ATV tyre where if imported as a loose tyre it attracts a TSF of $6.65 each, if charged as a vehicle at first registration, attracts a comparative TSF per vehicle equivalent to $2 each; and
- Range of tyres sold for use on SUV's, Utes and Light Commercial vehicles where the intended use puts them into higher or lower Tariff Codes irrespective of them being the same tyre by weight (and therefore end of life management when waste regulated tyres); and
- Off the road Tyres (OTR) where the Tariff Code including statistical key range is equivalent to a 44 kgs tyre by weight when some of the OTR range weighs in at 3.6Tonne, subsequently attracting a TSF of between $154.28 or $42.95 where the TSF should be in the order of $23,000 which reflects the true cost to steward. This impacts on the TSF available to the scheme to manage these OTRs as waste regulated tyres.

3. Not in Scope of this TAG

Changes to Tariffs, and complete change in Schedule 2 of the regulations (methodology).

4. Current Methodology Overview

4.1 Existing Tariff System

All goods imported into New Zealand must be classified within the Tariff of New Zealand. On 1 March 2024, a fee for regulated tyres was implemented under the Waste Minimisation (Tyres) Regulations 2023. If an importer is unsure where goods should be classified in the Tariff, a tariff rulings service is provided by New Zealand Customs Service .

For the purposes of capturing the TSF at first point of entry for regulated tyres, the Tariff used for import declaration had a TSF value assigned to it, in some cases using the statistical code to further categorise tyres by weight to align the most appropriate TSF value to that type of tyre.

The Tariff system is being used to help collect data needed to invoice tyre importers; it is not designed for capturing the variations in tyre types.

4.1.1 Purpose of Statical Key[1]

[1] Section 4.11 – 4.1113 copied from https://www.customs.govt.nz/business/tariffs/

A tariff statistical code, also known as an HS code, is a standardized system of numbers and names used to classify goods for international trade. The World Customs Organization (WCO) develops and maintains the HS code system.

4.1.1.1.1 How HS codes are structured

The first six digits are the Harmonized System (HS) code, which is the international classification of the goods. Additional digits may be national extensions. The higher the number of digits, the more detailed the categories.

4.1.1.1.2 How HS codes are used

HS codes are used in New Zealand for certificates of origin, import or export entries, and to locate preferential tariff rates. HS codes are used to simplify New Zealand Customs Service processes, help countries impose tariffs, collect trade statistics, and enforce trade regulations.

4.1.1.1.3 Where to find HS codes

HS codes can be found in individual HS PDFs of each chapter, downloaded from the HS website, or looked up in the HS search database.

Section 4.11 – 4.1113 copied from https://www.customs.govt.nz/business/tariffs/

4.2 Existing Tariff System

The TSF matrix payable on imported loose regulated tyres is mapped to a limited set of Tariff items.

4.3 Limitations

The existing approach has lead to disproportionate TSF for certain tyre types while undercharging others, potentially undermining stewardship goals.

5. Key Issues Identified

5.1 Disparities in Current TSF Charges:

- Overcharging for certain tyre sizes (e.g., solid tyres).
- Inconsistencies in charges for tyres with different load indices.

5.2 Data Gaps:

- Lack of comprehensive data on tyre weights and load indices.
- Need for more detailed statistical codes to capture the variety of tyres imported.

5.3 Regulatory and Process Challenges:

- Changes to tariff codes requires a Cabinet decision and Governor General sign-off.
- Statistical key level changes can be made via a gazette notice and are scheduled throughout the year – for example a Tariff (Statistical Requirements) Amendment Notice published in the New Zealand Gazette, as per the requirements of the Tariff Act 1988.

6. Proposed Methodology

6.1 Use of Load Index and Weight-Based System

- Implement a load index-based system for passenger and light truck tyres.
- Use weight bands for larger tyres where load index is not applicable including solid tyres.

6.2 Expand Statistical Code

- Introduce more statistical codes to enable more granular codes to capture detailed information on tyre types and sizes such as:

  i. Tyre size (e.g., passenger, light truck, heavy truck, industrial)
  ii. Material composition (e.g., eco-friendly materials vs. conventional)
  iii. Intended use (e.g., off-road, racing, commercial)

  This expansion will provide a more granular understanding of tyre types and their environmental footprints.
- Ensure these codes are compatible with New Zealand Customs Service and Statistics NZ systems use of Statistical Codes

6.3 Future Opportunity - alignment with international scheme categories/definitions:

To align with the Australian weight-based declaration system for consistency and ease of implementation.

7. Benefits of the Proposed Method

7.1 Equity

A fairer TSF structure ensures that all tyre types contribute appropriately to environmental stewardship, reflecting their actual impact and cost to recover and recycle.

7.2 Transparency

By utilising a broader range of statistical codes, stakeholders and customers can better understand how fees are calculated and the rationale behind them.

7.3 Future Data Collection and Analysis Opportunities:

By adding to our data collection framework to gather information on tyre sales, usage patterns, and disposal rates associated with each new statistical code this enables us to:

- Use statistical analysis to figure out the average environmental impact of each tyre category, allowing for informed TSF adjustments.
- Enables a future platform for a dynamic TSF (or modulated) structure based on the environmental impact assessment of each tyre category, ensuring that higher-impact tyres incur higher TSF; and potential use of incentives for the use of eco-friendly tyres, such as reduced TSF for tyres made from recycled materials; and

This would result in Tyrewise being able to encourage sustainable practices through applying a dynamic TSF structure which can incentivise the importation and use of tyres made from materials which reduce the impact of microplastics (as example), and in turn promoting innovation in the domestic industry through eventual utilisation of the materials that these tyres are manufactured from.

8. Implementation Considerations

8.1 Stakeholder Engagement

Engage with industry supply chain stakeholders, including importers and retailers of regulated tyres to gather consensus for the proposed amendments.

8.2 Pilot Testing

Conduct pilot tests of the new method side by side with the current Schedule 2 TSF structure by using the companies represented in the Technical Advisory Group to assess its financial implications on the TSF, its ease of use by New Zealand Customs Service Brokers, and in turn make necessary adjustments.

8.3 Review and Adaptation

Through the Tyrewise *Technical Advisory Group : Importers* that will provide input into the setting of the TSF annually, ensure this is on their workplan to undertake a regular review process to assess the impact of the new fee structure and make adaptations as needed.

8.4 Conclusion

Adopting a broader range of statistical codes for calculating the TSF is a significant step toward a fairer and more financially sustainable stewardship program. By aligning the TSF more closely with environmental impact and actual cost of collection and recycling by size, type and weight, the Ministry for the Environment can enhance sustainability efforts while promoting financial equity among tyre producers and consumers.

Note that while allowance was made for additional meetings should they be needed, in fact the recommendations were developed over three meetings.

9. Recommendations

9.1 Immediate Actions

i. Ministry for the Environment engage with New Zealand Customs Service and Statistics NZ to ensure proposed changes are possible and do not disrupt existing processes or statistical data collection.

ii. This TAG to approve the proposal to expand the range of statistical codes and support the broader stakeholder engagement to seek feedback on the proposed method.

iii. Run a side-by-side pilot program to assess the new fee structure and gather data for further refinement against the current Schedule 2. This will require support from the participating companies to provide information to Ministry for the Environment currently for invoicing and to compare that with the expanded statistical code range proposed.

9.2 Medium-Term Actions

i. Tyrewise scheme manager to continue to develop a comprehensive database of tyre weights and load indices that helps to further inform used weights of waste regulated tyres for the Tyrewise App.

9.3 Long-Term Actions

i. Ministry for the Environment include recommendation that future changes to the Waste Minimisation Act enable the scheme to adopt a weight based TSF calculation method.
ii. Tyrewise scheme manager to regularly review and update Tyrewise database of tariff codes and statistical keys to reflect changes in the tyre market.

10. Conclusion

The proposed changes aim to create a fairer and more transparent method for calculating the TSF. By using a combination of load index and weight-based systems, and expanding the range of statistical codes used, the Ministry for the Environment can ensure that the TSF is fairer and more reflective of the true costs associated with tyre collection and disposal.

11. Appendices

- **Appendix A & B**: Workbook - Potential Statistical Codes and Categories & Load Index and Weight Band Data
- **Appendix C**: Weight based declaration used in Australia.
- **Appendix D:** Terms of Reference for the TAG Tariff Alignment
- **Appendix E:** Copies of Minutes of Meetings (3) and Foundation Presentation
- **Appendix F:** Summary update of current situation as at 31 July 2025

Tyrewise

Manaaki whenua

manaaki tangata

haere whakamua

Care for the land

care for the people

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Appendix A & B: Workbook - Potential Statistical Codes and Categories & Load Index and Weight Band Data

Tariff Item	Stats key	Existing Tyre Stewardship Fee		Incorporating Tyre Stewardship Australia & Industry supplied weights		David McAllister Recommendations		Description	Comment
		Table 1 Regs	Assumption then of Av weight (kg New)	Tyrewise levy ($6.65/EPU)	Av weight (kg New) **EPU 9.5kg**	Tyrewise levy ($6.65/EPU) $ 0.70	Av weight (kg New) **EPU 9.5kg**		
40.11								**New pnuematic tyres, of rubber**	International HS Coding
4011.10		$ 6.65	9					— Of a kind used on motor vehicles (including station wagons and racing cars)	International HS Coding
4011.10.01								—— For use in the assembly of motor vehicles as may be determined by the Minister in accordance with Section 14 of this Act	Tariff Ammendment Order change required (not within scope of this recommendation)
4011.10.01	01G			$ 6.65	9.5	$ 6.65		. . . Bias ply	Recommend this is deleted as not used
4011.10.01								. . . Radial ply	Tariff Ammendment Order change required (not within scope of this recommendation)
4011.10.01	11D			$ 6.65	9.5	$ 6.65		. . . . Steel belted	Recommend this is deleted as not used
4011.10.01	19K	$ 6.65	9	$ 6.65	9.5	$ 6.65		. . . . Other	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4011.10.01	NEW			$ 6.65	9.5	$ 3.69		. . . . . Having a load index not more than 79	
4011.10.01	NEW			$ 6.65	9.5	$ 6.65		. . . . . Having a load index of greater than 79 but not more than 105	
4011.10.01	NEW			$ 13.30	19.0	$ 13.30		. . . . . Having a load index of greater than 105 but not more than 120	
4011.10.01	NEW			$ 12.60	18.0	$ 19.95		. . . . . Having a load index of greater than 120	
4011.10.09								—— Other	Tariff Ammendment Order change required (not within scope of this recommendation)
4011.10.09	01H			$ 6.65	9.5	$ 6.65		. . . Bias ply	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4011.10.09	NEW			$ 6.65	9.5	$ 3.69		. . . . Having a load index not more than 79	
4011.10.09	NEW			$ 6.65	9.5	$ 6.65		. . . . Having a load index of greater than 79 but not more than 105	
4011.10.09	NEW			$ 13.30	19.0	$ 13.30		. . . . Having a load index of greater than 105 but not more than 120	
4011.10.09	NEW			$ 13.30	19.0	$ 19.95		. . . . Having a load index of greater than 120	
4011.10.09								. . . Radial ply	Tariff Ammendment Order change required (not within scope of this recommendation)
4011.10.09	11E			$ 6.65	9.5	$ 6.65		. . . . Steel belted	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4011.10.09	NEW			$ 6.65	9.5	$ 3.69		. . Having a load index not more than 79	
4011.10.09	NEW			$ 6.65	9.5	$ 6.65		. . Having a load index of greater than 79 but not more than 105	
4011.10.09	NEW			$ 13.30	19.0	$ 13.30		. . Having a load index of greater than 105 but not more than 120	
4011.10.09	NEW			$ 13.30	19.0	$ 19.95		. . Having a load index of greater than 120	
4011.10.09	19L			$ 6.65	9.5	$ 6.65		. . . . Other	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4011.10.09	NEW			$ 6.65	9.5	$ 3.69		. . Having a load index not more than 79	
4011.10.09	NEW			$ 6.65	9.5	$ 6.65		. . Having a load index of greater than 79 but not more than 105	
4011.10.09	NEW			$ 13.30	19.0	$ 13.30		. . Having a load index of greater than 105 but not more than 120	
4011.10.09	NEW			$ 13.30	19.0	$ 19.95		. . Having a load index of greater than 120	
4011.20								— Of a kind used on buses or lorries	International HS Coding
								—— For use in the assembly of motor vehicles as may be determined by the Minister in accordance with Section 14 of this Act	Tariff Ammendment Order change required (not within scope of this recommendation)
4011.20.03		$ 6.65	9					——— Internal rim diameter less than 495mm	Tariff Ammendment Order change required (not within scope of this recommendation)
								. . . Light truck(internal rim diameter not exceeding 360mm regardless of ply rating	Tariff Ammendment Order change required (not within scope of this recommendation)
4011.20.03	01C	$ 6.65	9					. . . . Bias ply	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4011.20.03	NEW			$ 6.65	9.5	$ 6.65		. . . . . Load index not more than 105	
4011.20.03	NEW			$ 13.30	19.0	$ 13.30		. . . . . Load index 105 to 120	
4011.20.03	NEW			$ 19.95	28.5	$ 19.95		. . . . . Load index 120 or greater	
4011.20.03	09J	$ 6.65	9					. . . . Radial ply	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4011.20.03	NEW			$ 6.65	9.5	$ 6.65		. . . . . Load index not more than 105	
4011.20.03	NEW			$ 13.30	19.0	$ 13.30		. . . . . Load index 105 to 120	
4011.20.03	NEW			$ 19.95	28.5	$ 19.95		. . . . . Load index 120 or greater	
4011.20.03								. . . Other light truck	Tariff Ammendment Order change required (not within scope of this recommendation)
40.11.20.03	11L	$ 6.65	9					. . . . Bias ply	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4011.20.03	NEW			$ 6.65	9.5	$ 6.65		. . . . . Load index not more than 105	
4011.20.03	NEW			$ 13.30	19.0	$ 13.30		. . . . . Load index 105 to 120	
4011.20.03	NEW			$ 19.95	28.5	$ 19.95		. . . . . Load index 120 or greater	
4011.20.03	19F	$ 6.65	9					. . . . Radial ply	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4011.20.03	NEW			$ 6.65	9.5	$ 6.65		. . . . . Load index not more than 105	
4011.20.03	NEW			$ 13.30	19.0	$ 13.30		. . . . . Load index 105 to 120	
4011.20.03	NEW			$ 19.95	28.5	$ 19.95		. . . . . Load index 120 or greater	
4011.20.03								. . . Other	Tariff Ammendment Order change required (not within scope of this recommendation)

Tariff Item	Stats key	Existing Tyre Stewardship Fee		Incorporating Tyre Stewardship Australia & Industry supplied weights		David McAllister Recommendations		Description	Comment
		Table 1 Regs	Assumption then of Av weight (kg New)	Tyrewise levy ($6.65/EPU)	Av weight (kg New) **EPU 9.5kg**	Tyrewise levy ($6.65/EPU) $ 0.70	Av weight (kg New) **EPU 9.5kg**		
4011.20.03	21H	$ 21.28	21					. . . . Bias ply	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4011.20.03	NEW			$ 6.65	9.5	$ 6.65		. . . . . Load index not more than 105	
4011.20.03	NEW			$ 13.30	19.0	$ 13.30		. . . . . Load index 105 to 120	
4011.20.03	NEW			$ 19.95	28.5	$ 19.95		. . . . . Load index 120 or greater	
4011.20.03	29C	$ 21.28	21					. . . . Radial ply	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4011.20.03	NEW			$ 6.65	9.5	$ 6.65		. . . . . Load index not more than 105	
4011.20.03	NEW			$ 13.30	19.0	$ 13.30		. . . . . Load index 105 to 120	
4011.20.03	NEW			$ 19.95	28.5	$ 19.95		. . . . . Load index 120 or greater	
4011.20.07								——— Other	Tariff Ammendment Order change required (not within scope of this recommendation)
4011.20.07	01J							. . . . Bias ply	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4011.20.07	NEW			$ 6.65	9.5	$ 6.65		. . . . . Load index not more than 105	
4011.20.07	NEW			$ 13.30	19.0	$ 13.30		. . . . . Load index 105 to 120	
4011.20.07	NEW			$ 19.95	28.5	$ 19.95		. . . . . Load index 120 or greater	
4011.20.07	09D							. . . . Radial ply	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4011.20.07	NEW			$ 6.65	9.5	$ 6.65		. . . . . Load index not more than 105	
4011.20.07	NEW			$ 13.30	19.0	$ 13.30		. . . . . Load index 105 to 120	
4011.20.07	NEW			$ 19.95	28.5	$ 19.95		. . . . . Load index 120 or greater	
4011.20.07								—— Other	Tariff Ammendment Order change required (not within scope of this recommendation)
4011.20.12								——— Internal rim diameter less than 495mm . . . . Light truck(internal rim diameter not exceeding 360mm regardless of ply rating	Tariff Ammendment Order change required (not within scope of this recommendation)
4011.20.12	01B	$ 6.65	9					. . . . . Bias ply	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4011.20.12	NEW			$ 6.65	9.5	$ 6.65		. . . . . Load index not more than 105	
4011.20.12	NEW			$ 13.30	19.0	$ 13.30		. . . . . Load index 105 to 120	
4011.20.12	NEW			$ 19.95	28.5	$ 19.95		. . . . . Load index 120 or greater	
4011.20.12	09H	$ 6.65	9					. . . . . Radial ply	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4011.20.12	NEW			$ 6.65	9.5	$ 6.65		. . . . . Load index not more than 105	
4011.20.12	NEW			$ 13.30	19.0	$ 13.30		. . . . . Load index 105 to 120	
4011.20.12	NEW			$ 19.95	28.5	$ 19.95		. . . . . Load index 120 or greater	
4011.20.12								. . . . Other light truck	Tariff Ammendment Order change required (not within scope of this recommendation)
4011.20.12	11K	$ 6.65	9					. . . . . Bias ply	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4011.20.12	NEW			$ 6.65	9.5	$ 6.65		. . . . . Load index not more than 105	
4011.20.12	NEW			$ 13.30	19.0	$ 13.30		. . . . . Load index 105 to 120	
4011.20.12	NEW			$ 19.95	28.5	$ 19.95		. . . . . Load index 120 or greater	
4011.20.12	19E	$ 6.65	9					. . . . . Radial ply	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4011.20.12	NEW			$ 13.30	19.0	$ 6.65		. . . . . Load index not more than 105	
4011.20.12	NEW			$ 13.30	19.0	$ 13.30		. . . . . Load index 105 to 120	
4011.20.12	NEW			$ 13.30	19.0	$ 19.95		. . . . . Load index 120 or greater	
4011.20.12								. . . . Other	Tariff Ammendment Order change required (not within scope of this recommendation)
	21G	$ 21.28	21					. . . . . Bias ply	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4011.20.12	NEW			$ 13.30	19.0	$ 6.65		. . . . . Load index not more than 105	
4011.20.12	NEW			$ 13.30	19.0	$ 13.30		. . . . . Load index 105 to 120	
4011.20.12	NEW			$ 13.30	19.0	$ 19.95		. . . . . Load index 120 or greater	
4011.20.12	29B	$ 21.28	21					. . . . . Radial ply	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4011.20.12	NEW			$ 13.30	19.0	$ 6.65		. . . . . Load index not more than 105	
4011.20.12	NEW			$ 13.30	19.0	$ 13.30		. . . . . Load index 105 to 120	
4011.20.12	NEW			$ 13.30	19.0	$ 19.95		. . . . . Load index 120 or greater	
4011.20.18								——— Other	Tariff Ammendment Order change required (not within scope of this recommendation)
4011.20.18	01L	$ 27.93	27.9					. . . . Bias ply	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4011.20.18	NEW			$ 19.95	28.5	$ 6.65		. . . . . Load index not more than 105	
4011.20.18	NEW			$ 19.95	28.5	$ 13.30		. . . . . Load index 105 to 120	
4011.20.18	NEW			$ 19.95	28.5	$ 19.95		. . . . . Load index 120 to 143	
4011.20.18	NEW			$ 33.25	47.5	$ 33.25		. . . . . Load index 143\ or greater	

Tariff Item	Stats key	Existing Tyre Stewardship Fee		Incorporating Tyre Stewardship Australia & Industry supplied weights		David McAllister Recommendations		Description	Comment
		Table 1 Regs	Assumption then of Av weight (kg New)	Tyrewise levy ($6.65/EPU)	Av weight (kg New) **EPU 9.5kg**	Tyrewise levy ($6.65/EPU) $ 0.70	Av weight (kg New) **EPU 9.5kg**		
4011.20.18	09F							. . . . Radial ply	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4011.20.18	NEW			$ 19.95	28.5	$ 6.65		. . . . . Load index not more than 105	
4011.20.18	NEW			$ 19.95	28.5	$ 13.30		. . . . . Load index 105 to 120	
4011.20.18	NEW			$ 19.95	28.5	$ 19.95		. . . . . Load index 120 to 143	
4011.20.18	NEW			$ 33.25	47.5			. . . . . Load index 143 or greater	
4011.30								Of a kind used on aircraft	International HS Coding
4011.30.00	00K	$ 12.64				$ 12.64		— Of a kind used on aircraft	Further evaluation required
4011.40								Of a kind used on motorcycles	International HS Coding
4011.40.00	00C	$ 3.33						— Of a kind used on motorcycles	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4011.40.00	NEW			$ -				. . . Load index not more than 56	Further evaluation required
4011.40.00	NEW			$ -				. . . Load index 56 to 73	Further evaluation required
4011.40.00	NEW			$ -				. . . Load index 73 or greater	Further evaluation required
4011.50								Of a kind used on bicycles	International HS Coding
4011.50.00	00G							— Of a kind used on bicycles	Further evaluation required
4011.70								Of a kind used on agricultural or forestry vehicles and machines	International HS Coding
4011.70.00								— Of a kind used on agricultural or forestry vehicles and machines	
4011.70								. . Having a herring bone or similar tread	Tariff Ammendment Order change required (not within scope of this recommendation)
4011.70								. . . Tractor	Tariff Ammendment Order change required (not within scope of this recommendation)
4011.70.00	10A	$ 17.29						. . . . Internal rim diameter exceeding 230mm but not exceeding 508mm	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4011.70.00	NEW			$ 6.65	9.5	$ 6.65		. . . . Internal rim diameter exceeding 230mm but not exceeding 381mm	
4011.70.00	NEW			$ 13.30	19.0	$ 13.30		. . . . Internal rim diameter exceeding 381mm but not exceeding 407mm	
4011.70.00	NEW			$ 19.95	28.5	$ 19.25		. . . . Internal rim diameter exceeding 407mm but not exceeding 508mm	
4011.70.00	11K	$ 53.87						. . . . Internal rim diameter exceeding 508mm	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4011.70.00	NEW			$ -		$ 33.25		. . . . Internal rim diameter exceeding 508mm with load index not exceeding 129	TSA classify as Medium Specialty/Ag (20 to 30)
4011.70.00	NEW			$ -		$ 66.50		. . . . Internal rim diameter exceeding 508mm with load index 130 to 143	TSA classify as Medium Specialty/Ag (20 to 30)
4011.70.00	NEW			$ -		$ 100.00		. . . . Internal rim diameter exceeding 508mm with load index 143 to 150	TSA classify as Medium Specialty/Ag (20 to 30)
4011.70.00	NEW			$ -		$ 160.00		. . . . Internal rim diameter exceeding 508mm with load index 150 to 171	TSA classify as Medium Specialty/Ag (20 to 30)
4011.70.00	NEW			$ -		$ 240.00		. . . . Internal rim diameter exceeding 508mm with load index 171 to 185	TSA classify as Large Specialty Ag (above 32)
4011.70.00	NEW			$ -		$ 320.00		. . . . Internal rim diameter exceeding 508mm with load index exceeding 185	TSA classify as Large Specialty Ag (above 32)
4011.70.00	13F	$ 154.28		$ 329.00	470.0			. . . Grader	Recommend this is deleted as not used
4011.70.00	15B	$ 420.95		$ 329.00	470.0			. . . Earthmover	Recommend this is deleted as not used
4011.70.00								. . . Other	Tariff Ammendment Order change required (not within scope of this recommendation)
4011.70.00	19E	$ 29.26						. . . . Industrial	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4011.70.00	NEW			$ 332.50	475.0	$ 160.00		. . . . . Load index not exceeding 177	
4011.70.00	NEW			$ 332.50	475.0	$ 240.00		. . . . . Load index 177 to 182	
4011.70.00	NEW			$ 332.50	475.0	$ 320.00		. . . . . Load index 182 to 188	
4011.70.00	NEW			$ 332.50	475.0	$ 425.00		. . . . . Load index exceeding 188	
4011.70.00	NEW			-	-	-		. . . . Forestry	Recommend this is added as a grouping heading
4011.70.00	NEW			$ 332.50	475.0	$ 160.00		. . . . . Load index not exceeding 177	
4011.70.00	NEW			$ 332.50	475.0	$ 240.00		. . . . . Load index 177 to 182	
4011.70.00	NEW			$ 332.50	475.0	$ 320.00		. . . . . Load index 182 to 188	
4011.70.00	NEW			$ 332.50	475.0	$ 425.00		. . . . . Load index exceeding 188	
	21G	$ 29.26						. . . . Other	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4011.70.00	NEW			$ -		$ 6.65		. . . . . Internal rim diameter not exceeding 381mm	
4011.70.00	NEW			$ -		$ 13.30		. . . . . Internal rim diameter 381 to 407mm	
4011.70.00	NEW			$ -		$ 33.25		. . . . . Internal rim diameter 408 to 508mm	
4011.70.00	NEW			$ -		$ 66.50		. . . . . Internal rim diameter 509 to 610mm	
4011.70.00	NEW			$ -		$ 100.00		. . . . . Internal rim diameter exceeding 610mm	
4011.70.00								. . Other	Tariff Ammendment Order change required (not within scope of this recommendation)
4011.70.00								. . . Tractor	Tariff Ammendment Order change required (not within scope of this recommendation)
4011.70.00	23C	$ 17.29						. . . . Internal rim diameter exceeding 230mm but not exceeding 508mm	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4011.70.00	NEW			$ 6.65	9.5	$ 6.65		. . . . . Internal rim diameter exceeding 230mm but not exceeding 381mm	
4011.70.00	NEW			$ 13.30	19.0	$ 13.30		. . . . . Internal rim diameter exceeding 381mm but not exceeding 407mm	

Tariff Item	Stats key	Existing Tyre Stewardship Fee		Incorporating Tyre Stewardship Australia & Industry supplied weights		David McAllister Recommendations		Description	Comment
		Table 1 Regs	Assumption then of Av weight (kg New)	Tyrewise levy ($6.65/EPU)	Av weight (kg New) **EPU 9.5kg**	Tyrewise levy ($6.65/EPU) $ 0.70	Av weight (kg New) **EPU 9.5kg**		
4011.70.00	NEW			$ 19.95	28.5	$ 19.95		. . . . . Internal rim diameter exceeding 407mm but not exceeding 508mm	
4011.70.00	25K							. . . . Internal rim diameter exceeding 508mm	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4011.70.00	NEW			$ -		$ 33.30		. . . . Internal rim diameter exceeding 508mm with load index not exceeding 129	
4011.70.00	NEW			$ -		$ 66.50		. . . . Internal rim diameter exceeding 508mm with load index 130 to 143	
4011.70.00	NEW			$ -		$ 100.00		. . . . Internal rim diameter exceeding 508mm with load index 143 to 150	
4011.70.00	NEW			$ -		$ 160.00		. . . . Internal rim diameter exceeding 508mm with load index 150 to 171	
4011.70.00	NEW			$ -		$ 250.00		. . . . Internal rim diameter exceeding 508mm with load index 171 to 185	
4011.70.00	NEW			$ -		$ 320.00		. . . . Internal rim diameter exceeding 508mm with load index exceeding 185	
4011.70.00	29B	$ 154.28						. . . Grader	Recommend this is deleted as not used
4011.70.00	31D	$ 420.95						. . . Earthmover	Recommend this is deleted as not used
4011.70.00								. . . Other	Tariff Ammendment Order change required (not within scope of this recommendation)
4011.70.00	35G	$ 29.26						. . . . Industrial	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4011.70.00	NEW			$ -		$ 160.00		. . . . . Load index not exceeding 177	
4011.70.00	NEW			$ -		$ 240.00		. . . . . Load index 177 to 182	
4011.70.00	NEW			$ -		$ 320.00		. . . . . Load index 182 to 188	
4011.70.00	NEW			$ -		$ 425.00		. . . . . Load index exceeding 188	
4011.70.00	NEW			$ -				. . . . Forestry	Recommend this is added as a grouping heading
4011.70.00	NEW			$ -		$ 160.00		. . . . . Load index not exceeding 177	
4011.70.00	NEW			$ -		$ 240.00		. . . . . Load index 177 to 182	
4011.70.00	NEW			$ -		$ 320.00		. . . . . Load index 182 to 188	
4011.70.00	NEW			$ -		$ 425.00		. . . . . Load index exceeding 188	
4011.70.00	39K	$ 2.00						. . . . Other	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4011.70.00	NEW			$ 6.65	9.5	$ 6.65		. . . . . Internal rim diameter not exceeding 381mm	
4011.70.00	NEW			$ 13.30	19.0	$ 13.30		. . . . . Internal rim diameter 381 to 407mm	
4011.70.00	NEW			$ 33.25	47.5	$ 33.25		. . . . . Internal rim diameter 407 to 508mm	
4011.70.00	NEW			$ 66.50	95.0	$ 66.50		. . . . . Internal rim diameter 508 to 610mm	
4011.70.00	NEW			$ 105.00	150.0	$ 100.00		. . . . . Internal rim diameter exceeding 610mm	
4011.80								— Of a kind used on construction, mining or industrial handling vehicles and machines	International HS Coding
4011.80.00		$ 33.92						— Of a kind used on construction, mining or industrial handling vehicles and machines	Tariff Ammendment Order change required (not within scope of this recommendation)
4011.80.00								. . Having a herring bone or similar tread	Tariff Ammendment Order change required (not within scope of this recommendation)
4011.80.00	10E							. . . Having a rim size not exceeding 61cm	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4011.80.00	NEW			$ -		$ 6.65		. . . . Having a rim diameter not exceeding 305mm	
4011.80.00	NEW			$ -		$ 13.30		. . . . Having a rim diameter 305mm to 407mm	
4011.80.00	NEW			$ -		$ 33.25		. . . . Having a rim diameter 407 to 508mm	
4011.80.00	NEW			$ -		$ 100.00		. . . . Having a rim diameter exceeding 508mm	
4011.80.00	13K							. . . Having a rim size exceeding 61cm	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4011.80.00	NEW			$ 189.00	270.0	$ 160.00		. . . . Internal rim diameter exceeding 610mm and not exceeding 270kg	
4011.80.00	NEW			$ 234.50	335.0	$ 240.00		. . . . Internal rim diameter exceeding 610mm and weighing 270 to 400kg	
4011.80.00	NEW			$ 318.50	455.0	$ 320.00		. . . . Internal rim diameter exceeding 610mm and weighing 400 to 510kg	
4011.80.00	NEW			$ 444.50	635.0	$ 425.00		. . . . Internal rim diameter exceeding 610mm and weighing 510 to 760kg	
4011.80.00	NEW			$ 686.00	980.0	$ 665.00		. . . . Internal rim diamater exceeding 610mm and weighing 760 to 1200kg	
4011.80.00	NEW			$ 997.50	1,425.0	$ 998.00		. . . . Internal rim diamater exceeding 610mm and weighing 1200 to 1650kg	
4011.80.00	NEW			$ 1,330.00	1,900.0	$ 1,330.00		. . . . Internal rim diamater exceeding 610mm and weighing 1650 to 2150kg	
4011.80.00	NEW			$ 1,662.50	2,375.0	$ 1,660.00		. . . . Internal rim diamater exceeding 610mm and weighing 2150 to 2600kg	
4011.80.00	NEW			$ 1,995.00	2,850.0	$ 1,995.00		. . . . Internal rim diamater exceeding 610mm and weighing 2600 to 3100kg	
4011.80.00	NEW			$ 2,345.00	3,350.0	$ 2,325.00		. . . . Internal rim diamater exceeding 610mm and weighing 3100 to 3600kg	
4011.80.00	NEW			$ 2,677.50	3,825.0	$ 2,660.00		. . . . Internal rim diamater exceeding 610mm and weighing 3600 to 4050kg	
4011.80.00	NEW			$ 2,992.50	4,275.0	$ 2,990.00		. . . . Internal rim diamater exceeding 610mm and weighing 4050 to 4500kg	
4011.80.00	NEW			$ 3,325.00	4,750.0	$ 3,325.00		. . . . Internal rim diamater exceeding 610mm and weighing 4500 to 5000kg	
4011.80.00	NEW			$ 3,500.00	5,000.0	$ 3,650.00		. . . . Internal rim diamater exceeding 610mm and exceeding a weight of 5000kg	Need expanded range; need industry advice as to what weight tyres under this tarrif are
4011.80.00								. . Other	Tariff Ammendment Order change required (not within scope of this recommendation)
4011.80.00	15F							. . . Having a rim size not exceeding 61cm	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4011.80.00	NEW			$ 35.00	50.0	$ 6.65		. . . . Having a rim diameter not exceeding 305mm	This range classified as OTR_SMALL by Tyre Stewardship Australia

Tariff Item	Stats key	Existing Tyre Stewardship Fee		Incorporating Tyre Stewardship Australia & Industry supplied weights		David McAllister Recommendations		Description	Comment
		Table 1 Regs	Assumption then of Av weight (kg New)	Tyrewise levy ($6.65/EPU)	Av weight (kg New) **EPU 9.5kg**	Tyrewise levy ($6.65/EPU) $ 0.70	Av weight (kg New) **EPU 9.5kg**		
4011.80.00	NEW			$ 105.00	150.0	$ 13.30		. . . . Having a rim diameter 305mm to 407mm	This range classified as OTR_SMALL by Tyre Stewardship Australia
4011.80.00	NEW			$ 140.00	200.0	$ 33.25		. . . . Having a rim diameter 407 to 508mm	This range classified as OTR_SMALL by Tyre Stewardship Australia
4011.80.00	NEW			$ 175.00	250.0	$ 100.00		. . . . Having a rim diameter exceeding 508mm	This range classified as OTR_SMALL by Tyre Stewardship Australia
4011.80.00	19J							. . . Having a rim size exceeding 61cm	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4011.80.00	NEW			$ 189.00	270.0	$ 160.00		Internal rim diameter exceeding 610mm and not exceeding 270kg	This range classified as OTR_LARGE by Tyre Stewardship Australia
4011.80.00	NEW			$ 234.50	335.0	$ 240.00		Internal rim diameter exceeding 610mm and weighing 270 to 400kg	This range classified as OTR_LARGE by Tyre Stewardship Australia
4011.80.00	NEW			$ 318.50	455.0	$ 320.00		Internal rim diameter exceeding 610mm and weighing 400 to 510kg	This range classified as OTR_LARGE by Tyre Stewardship Australia
4011.80.00	NEW			$ 444.50	635.0	$ 425.00		Internal rim diameter exceeding 610mm and weighing 510 to 760kg	This range classified as OTR_LARGE by Tyre Stewardship Australia
4011.80.00	NEW			$ 686.00	980.0	$ 665.00		Internal rim diameter exceeding 610mm and weighing 760 to 1200kg	This range classified as OTR_LARGE by Tyre Stewardship Australia
4011.80.00	NEW			$ 997.50	1,425.0	$ 998.00		Internal rim diameter exceeding 610mm and weighing 1200 to 1650kg	This range classified as OTR_LARGE by Tyre Stewardship Australia
4011.80.00	NEW			$ 1,330.00	1,900.0	$ 1,330.00		Internal rim diameter exceeding 610mm and weighing 1650 to 2150kg	This range classified as OTR_LARGE by Tyre Stewardship Australia
4011.80.00	NEW			$ 1,662.50	2,375.0	$ 1,660.00		Internal rim diameter exceeding 610mm and weighing 2150 to 2600kg	This range classified as OTR_LARGE by Tyre Stewardship Australia
4011.80.00	NEW			$ 1,995.00	2,850.0	$ 1,995.00		Internal rim diamater exceeding 610mm and weighing 2600 to 3100kg	This range classified as OTR_LARGE by Tyre Stewardship Australia
4011.80.00	NEW			$ 2,345.00	3,350.0	$ 2,325.00		Internal rim diamater exceeding 610mm and weighing 3100 to 3600kg	This range classified as OTR_LARGE by Tyre Stewardship Australia
4011.80.00	NEW			$ 2,677.50	3,825.0	$ 2,660.00		Internal rim diamater exceeding 610mm and weighing 3600 to 4050kg	This range classified as OTR_LARGE by Tyre Stewardship Australia
4011.80.00	NEW			$ 2,992.50	4,275.0	$ 2,990.00		Internal rim diamater exceeding 610mm and weighing 4050 to 4500kg	This range classified as OTR_LARGE by Tyre Stewardship Australia
4011.80.00	NEW			$ 3,325.00	4,750.0	$ 3,325.00		Internal rim diamater exceeding 610mm and weighing 4500 to 5000kg	This range classified as OTR_LARGE by Tyre Stewardship Australia
4011.80.00	NEW			$ 3,500.00	5,000.0	$ 3,650.00		Internal rim diamater exceeding 610mm and exceeding a weight of 5000kg	Need expanded range; need industry advice as to what weight tyres under this tarif are
4011.90								— Other	International HS Coding
4011.90								—— Having a herring bone or similar tread	Tariff Ammendment Order change required (not within scope of this recommendation)
4011.90								——— Of a kind used on light commercial vehicles	Tariff Ammendment Order change required (not within scope of this recommendation)
4011.90.10								———— Internal rim diameter less than 508mm	Tariff Ammendment Order change required (not within scope of this recommendation)
4011.90.10	10D	$ 13.30						. . . . . Bias ply	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4011.90.10	NEW			$ -		$ 6.65		. . . . . . Load index not more than 105	
4011.90.10	NEW			$ -		$ 13.30		. . . . . . Load index 105 to 120	
4011.90.10	NEW			$ -		$ 19.95		. . . . . . Load index 120 or greater	
4011.90.10								. . . . . Radial ply	
4011.90.10	15E							. . . . . . Steel Belted	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4011.90.10	NEW			$ -		$ 6.65		. . . . . . Load index not more than 105	
4011.90.10	NEW			$ -		$ 13.30		. . . . . . Load index 105 to 120	
4011.90.10	NEW			$ -		$ 19.95		. . . . . . Load index 120 or greater	
4011.90.10	17A							. . . . . . Other	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4011.90.10	NEW			$ -		$ 6.65		. . . . . . Load index not more than 105	
4011.90.10	NEW			$ -		$ 13.30		. . . . . . Load index 105 to 120	
4011.90.10	NEW			$ -		$ 19.95		. . . . . . Load index 120 or greater	
4011.90.10	19H							———— Other	Tariff Ammendment Order change required (not within scope of this recommendation)
4011.90.10	10K							. . . . . Bias ply	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4011.90.10	NEW			$ -		$ 6.65		. . . . . . Load index not more than 105	
4011.90.10	NEW			$ -		$ 13.30		. . . . . . Load index 105 to 120	
4011.90.10	NEW			$ -		$ 19.95		. . . . . . Load index 120 or greater	
4011.90.10	13D							. . . . . Radial ply	
4011.90.10	15L							. . . . . . Steel Belted	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4011.90.10	NEW			$ -		$ 6.65		. . . . . . Load index not more than 105	
4011.90.10	NEW			$ -		$ 13.30		. . . . . . Load index 105 to 120	
4011.90.10	NEW			$ -		$ 19.95		. . . . . . Load index 120 or greater	
4011.90.10	19C							. . . . . . Other	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4011.90.10	NEW			$ -		$ 6.65		. . . . . . Load index not more than 105	
4011.90.10	NEW			$ -		$ 13.30		. . . . . . Load index 105 to 120	
4011.90.10	NEW			$ -		$ 19.95		. . . . . . Load index 120 or greater	
4011.90.30	00H	$ 13.30						——— Other	Tariff Ammendment Order change required (not within scope of this recommendation)
4011.90.30	NEW			$ -		$ 6.65		. . . . Load index not more than 105	
4011.90.30	NEW			$ -		$ 13.30		Load index 105 to 120	
4011.90.30	NEW			$ -		$ 19.95		Load index 120 or greater	

Tariff Item	Stats key	Existing Tyre Stewardship Fee		Incorporating Tyre Stewardship Australia & Industry supplied weights		David McAllister Recommendations		Description	Comment
		Table 1 Regs	Assumption then of Av weight (kg New)	Tyrewise levy ($6.65/EPU)	Av weight (kg New) **EPU 9.5kg**	Tyrewise levy ($6.65/EPU) $ 0.70	Av weight (kg New) **EPU 9.5kg**		
4011.90.30								—— Other	
4011.90.30								——— Of a kind used on light commercial vehicles	Tariff Ammendment Order change required (not within scope of this recommendation)
4011.90.40		$ 13.30						———— Internal rim diameter less than 508mm	
4011.90.40	10L							. . . . . Bias ply	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4011.90.40	NEW			$ 6.65	9.5	$ 6.65		. . . . . . Load index not more than 105	
4011.90.40	NEW			$ 13.30	19.0	$ 13.30		. . . . . . Load index 105 to 120	
4011.90.40	NEW			$ 13.30	19.0	$ 19.95		. . . . . . Load index 120 or greater	
4011.90.40								. . . . . Radial ply	
4011.90.40	13E							. . . . . . Steel Belted	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4011.90.40	NEW			$ 6.65	9.5	$ 6.65		. . . . . . Load index not more than 105	
4011.90.40	NEW			$ 13.30	19.0	$ 13.30		. . . . . . Load index 105 to 120	
4011.90.40	NEW			$ 13.30	19.0	$ 19.95		. . . . . . Load index 120 or greater	
4011.90.40	15A							. . . . . . Other	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4011.90.40	NEW			$ 6.65	9.5	$ 6.65		. . . . . . Load index not more than 105	
4011.90.40	NEW			$ 13.30	19.0	$ 13.30		. . . . . . Load index 105 to 120	
4011.90.40	NEW			$ 13.30	19.0	$ 19.95		. . . . . . Load index 120 or greater	
4011.90.40	19D							. . . . . Other	Tariff Ammendment Order change required (not within scope of this recommendation)
4011.90.50		$ 13.30						———— Other	Tariff Ammendment Order change required (not within scope of this recommendation)
4011.90.50	10F							. . . . . Bias ply	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4011.90.50	NEW			$ -		$ 6.65		. . . . . . Load index not more than 105	
4011.90.50	NEW			$ -		$ 13.30		. . . . . . Load index 105 to 120	
4011.90.50	NEW			$ -		$ 19.95		. . . . . . Load index 120 or greater	
4011.90.50								. . . . . Radial ply	
4011.90.50	13L							. . . . . . Steel Belted	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4011.90.50	NEW			$ -		$ 6.65		. . . . . . Load index not more than 105	
4011.90.50	NEW			$ -		$ 13.30		. . . . . . Load index 105 to 120	
4011.90.50	NEW			$ -		$ 19.95		. . . . . . Load index 120 or greater	
4011.90.50	15G							. . . . . . Other	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4011.90.50	NEW			$ -		$ 6.65		. . . . . . Load index not more than 105	
4011.90.50	NEW			$ -		$ 13.30		. . . . . . Load index 105 to 120	
4011.90.50	NEW			$ -		$ 19.95		. . . . . . Load index 120 or greater	
4011.90.50	19K							. . . . . Other	Tariff Ammendment Order change required (not within scope of this recommendation)
4011.90.90	00L	$ 13.30						——— Other	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4011.90.90	NEW							. . . . Of a kind used on All Terrain Vehicles (ATV)	
4011.90.90	NEW					$ 2.00		. . . . . Internal rim diamater not exceeding 204mm	
4011.90.90	NEW					$ 3.30		. . . . . Internal rim diamater 204 to 305mm	
4011.90.90	NEW					$ 6.65		. . . . . Internal rim diamater exceeding 305mm	
4011.90.90								. . . . Other	Tariff Ammendment Order change required (not within scope of this recommendation)
4011.90.90	NEW					$ 0.54		. . . . . Internal rim diamater not exceeding 102mm	
4011.90.90	NEW					$ 0.80		. . . . . internal rim diamater exceeding 102 mm	
4011.90.90	NEW					$ 2.00		. . . . . Internal rim diamater not exceeding 204mm	
4011.90.90	NEW					$ 3.30		. . . . . Internal rim diamater 204 to 305mm	
4011.90.90	NEW					$ 6.65		. . . . . Internal rim diamater exceeding 305mm	
40.12								Retreaded or used pnuematic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:	International HS Coding
								— Retreaded tyres	International HS Coding
4012.11								—— Of a kind used on motor cars (including station wagons and racing cars)	International HS Coding
4012.11.11	00G	$ 6.65						——— Internal rim diamter less than 508mm	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4012.11.11	NEW			$ -		$ 3.30		. . . . Having a load index not more than 79	
4012.11.11	NEW			$ -		$ 6.65		. . . . Having a load index of greater than 79 but not more than 105	
4012.11.11	NEW			$ -		$ 13.30		. . . . Having a load index of greater than 105 but not more than 120	
4012.11.11	NEW			$ -		$ 19.95		. . . . Having a load index of greater than 120	
4012.11.19	00H	$ 6.65						——— Other	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4012.11.19	NEW			$ -		$ 3.30		. . . . Having a load index not more than 79	
4012.11.19	NEW			$ -		$ 6.65		. . . . Having a load index of greater than 79 but not more than 105	

Tariff Item	Stats key	Existing Tyre Stewardship Fee		Incorporating Tyre Stewardship Australia & Industry supplied weights		David McAllister Recommendations		Description	Comment
		Table 1 Regs	Assumption then of Av weight (kg New)	Tyrewise levy ($6.65/EPU)	Av weight (kg New) **EPU 9.5kg**	Tyrewise levy ($6.65/EPU) $ 0.70	Av weight (kg New) **EPU 9.5kg**		
4012.11.19	NEW			$ -		$ 13.30		. . . . Having a load index of greater than 105 but not more than 120	
4012.11.19	NEW			$ -		$ 19.95		. . . . Having a load index of greater than 120	
4012.12								—— Of a kind used on buses or lorries	International HS Coding
4012.12.00	00K	$ 27.93						—— Of a kind used on buses or lorries	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4012.12.00	NEW			$ -		$ 6.65		. . . . Load index not exceeding 105	
4012.12.00	NEW			$ -		$ 13.30		. . . . Load index 105-120	
4012.12.00	NEW			$ -		$ 19.95		. . . . Load index 120-143	
4012.12.00	NEW			$ -		$ 33.25		. . . . Load index exceeding 143	
4012.13								—— Of a kind used on aircraft	International HS Coding
4012.13.00	00D	$ 12.64						—— Of a kind used on aircraft	Further evaluation required
4012.19								—— Other	International HS Coding
4012.19								——— Of a kind used on light commercial vehicles	Tariff Ammendment Order change required (not within scope of this recommendation)
4012.19.11	00C	$ 13.30						———— Internal rim diamter less than 508mm	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4012.19.11	NEW			$ -		$ 6.65		. . . . . Load index not exceeding 105	
4012.19.11	NEW			$ -		$ 13.30		. . . . . Load index 105-120	
4012.19.11	NEW			$ -		$ 19.95		. . . . . Load index 120-143	
4012.19.11	NEW			$ -		$ 33.25		. . . . . Load index exceeding 143	
4012.19.19	00D	$ 13.30						———— Other	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4012.19.19	NEW			$ -		$ 6.65		. . . . . Load index not exceeding 105	
4012.19.19	NEW			$ -		$ 13.30		. . . . . Load index 105-120	
4012.19.19	NEW			$ -		$ 19.95		. . . . . Load index 120-143	
4012.19.19	NEW			$ -		$ 33.25		. . . . . Load index exceeding 143	
4012.19.29	00K	$ 33.92						——— Other	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4012.19.29	NEW			$ -		$ 6.65		. . . . Load index not exceeding 105	
4012.19.29	NEW			$ -		$ 13.30		. . . . Load index 105-120	
4012.19.29	NEW			$ -		$ 19.95		. . . . Load index 120-143	
4012.19.29	NEW			$ -		$ 33.25		. . . . Load index exceeding 143	
4012.20								— Used pnuematic tyres	International HS Coding
4012.2								—— Of a kind used on motor cars (including station wagons and racing cars) or on light commercial vehicles	International HS Coding
4012.20.01								——— Internal rim diamter less than 508mm	Tariff Ammendment Order change required (not within scope of this recommendation)
4012.20.01	01J	$ 6.65						. . . . Of a kind used on motor vehicles (including station wagons and racing cars)	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4012.20.01	NEW			$ -		$ 6.65		. . . . . Load index not exceeding 105	
4012.20.01	NEW			$ -		$ 13.30		. . . . . Load index 105-120	
4012.20.01	NEW			$ -		$ 19.95		. . . . . Load index 120-143	
4012.20.01	NEW			$ -		$ 33.25		. . . . . Load index exceeding 143	
4012.20.01	09D	$ 13.30						. . . . Of a kind used on light commercial vehicles	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4012.20.01	NEW			$ -		$ 6.65		. . . . . Load index not exceeding 105	
4012.20.01	NEW			$ -		$ 13.30		. . . . . Load index 105-120	
4012.20.01	NEW			$ -		$ 19.95		. . . . . Load index 120-143	
4012.20.01	NEW			$ -		$ 33.25		. . . . . Load index exceeding 143	
4012.20.09	00A							——— Other	Tariff Ammendment Order change required (not within scope of this recommendation)
4012.20.19	00G	$ 33.92						—— Other	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4012.20.19	NEW			$ 189.00	270.0	$ 160.00		——— Internal rim diameter exceeding 610mm and not exceeding 270kg	
4012.20.19	NEW			$ 234.50	335.0	$ 240.00		——— Internal rim diameter exceeding 610mm and weighing 270 to 400kg	Mid range weight used for modelling
4012.20.19	NEW			$ 318.50	455.0	$ 320.00		——— Internal rim diameter exceeding 610mm and weighing 400 to 510kg	Mid range weight used for modelling
4012.20.19	NEW			$ 444.50	635.0	$ 425.00		——— Internal rim diameter exceeding 610mm and weighing 510 to 760kg	Mid range weight used for modelling
4012.20.19	NEW			$ 686.00	980.0	$ 665.00		——— Internal rim diamater exceeding 610mm and weighing 760 to 1200kg	Mid range weight used for modelling
4012.20.19	NEW			$ 997.50	1,425.0	$ 998.00		——— Internal rim diamater exceeding 610mm and weighing 1200 to 1650kg	Mid range weight used for modelling
4012.20.19	NEW			$ 1,330.00	1,900.0	$ 1,330.00		——— Internal rim diamater exceeding 610mm and weighing 1650 to 2150kg	Mid range weight used for modelling
4012.20.19	NEW			$ 1,662.50	2,375.0	$ 1,660.00		——— Internal rim diamater exceeding 610mm and weighing 2150 to 2600kg	Mid range weight used for modelling
4012.20.19	NEW			$ 1,995.00	2,850.0	$ 1,995.00		——— Internal rim diamater exceeding 610mm and weighing 2600 to 3100kg	Mid range weight used for modelling
4012.20.19	NEW			$ 2,345.00	3,350.0	$ 2,325.00		——— Internal rim diamater exceeding 610mm and weighing 3100 to 3600kg	Mid range weight used for modelling
4012.20.19	NEW			$ 2,677.50	3,825.0	$ 2,660.00		——— Internal rim diamater exceeding 610mm and weighing 3600 to 4050kg	Mid range weight used for modelling

Tariff Item	Stats key	Existing Tyre Stewardship Fee		Incorporating Tyre Stewardship Australia & Industry supplied weights		David McAllister Recommendations		Description	Comment
		Table 1 Regs	Assumption then of Av weight (kg New)	Tyrewise levy ($6.65/EPU)	Av weight (kg New) **EPU 9.5kg**	Tyrewise levy ($6.65/EPU) $ 0.70	Av weight (kg New) **EPU 9.5kg**		
4012.20.19	NEW			$ 2,992.50	4,275.0	$ 2,990.00		——— Internal rim diamater exceeding 610mm and weighing 4050 to 4500kg	Mid range weight used for modelling
4012.20.19	NEW			$ 3,325.00	4,750.0	$ 3,325.00		——— Internal rim diamater exceeding 610mm and weighing 4500 to 5000kg	Mid range weight used for modelling
4012.20.19	NEW			$ 3,675.00	5,250.0	$ 3,650.00		——— Internal rim diamater exceeding 610mm and exceeding a weight of 5000kg	Need expanded range; need industry advice as to what weight tyres under this tarrif are
4012.90.00								— Other	International HS Coding
4012.90.00								. . Solid or cushion tyres	Tariff Ammendment Order change required
4012.90.00								. . . Solid	Tariff Ammendment Order change required
4012.90.00	NEW			$ -				. . . . Press-on band type	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4012.90.00	01H	$ 23.94						. . . . Industrial	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4012.90.00	NEW			$ 3.33	4.8	$ 6.65		. . . . . Internal rim diamater not exceeding 204mm	
4012.90.00	NEW			$ 6.65	9.5	$ 19.95		. . . . . Internal rim diamater 204 to 254mm	
4012.90.00	NEW			$ 6.65	9.5	$ 33.25		. . . . . Internal rim diamater 255 to 305mm	
4012.90.00	NEW			$ 6.65	9.5	$ 66.50		. . . . . Internal rim diamater 305 to 381mm	
4012.90.00	NEW			$ 126.00	180.0	$ 100.00		. . . . . Internal rim diamater exceeding 381mm and weight not exceeding 180kg	
4012.90.00	NEW			$ 189.00	270.0	$ 160.00		. . . . . Internal rim diamater exceeding 381mm and weighing 180 to 270kg	
4012.90.00	NEW			$ 234.50	335.0	$ 240.00		. . . . . Internal rim diamater exceeding 381mm and weighing 270 to 400kg	
4012.90.00	NEW			$ 318.50	455.0	$ 320.00		. . . . . Internal rim diamater exceeding 381mm and weighing 400 to 510kg	
4012.90.00	NEW			$ 444.50	635.0	$ 425.00		. . . . . Internal rim diamater exceeding 381mm and weighing 510 to 760kg	
4012.90.00	NEW			$ 686.00	980.0	$ 665.00		. . . . . Internal rim diamater exceeding 381mm and weighing 760 to 1200kg	
4012.90.00	NEW			$ 997.50	1,425.0	$ 998.00		. . . . . Internal rim diamater exceeding 381mm and weighing 1200 to 1650kg	
4012.90.00	NEW			$ 1,330.00	1,900.0	$ 1,330.00		. . . . . Internal rim diamater exceeding 381mm and weighing 1650 to 2150kg	
4012.90.00	NEW			$ 1,662.50	2,375.0	$ 1,660.00		. . . . . Internal rim diamater exceeding 381mm and weighing 2150 to 2600kg	
4012.90.00	NEW			$ 1,995.00	2,850.0	$ 1,995.00		. . . . . Internal rim diamater exceeding 381mm and weight exceeding 2600kg	Need expanded range; need industry advice as to what weight tyres under this tarrif are
4012.90.00	09C	$ 23.94						. . . . Other	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4012.90.00	NEW			$ 3.33	4.8	$ 6.65		. . . . . Internal rim diamater not exceeding 204mm	
4012.90.00	NEW			$ 6.65	9.5	$ 19.95		. . . . . Internal rim diamater 204 to 254mm	
4012.90.00	NEW			$ 6.65	9.5	$ 33.25		. . . . . Internal rim diamater 255 to 305mm	
4012.90.00	NEW			$ 6.65	9.5	$ 66.50		. . . . . Internal rim diamater 305 to 381mm	
4012.90.00	NEW			$ 126.00	180.0	$ 100.00		. . . . . Internal rim diamater exceeding 381mm and weight not exceeding 180kg	
4012.90.00	NEW			$ 189.00	270.0	$ 160.00		. . . . . Internal rim diamater exceeding 381mm and weighing 180 to 270kg	
4012.90.00	NEW			$ 234.50	335.0	$ 240.00		. . . . . Internal rim diamater exceeding 381mm and weighing 270 to 400kg	
4012.90.00	NEW			$ 318.50	455.0	$ 320.00		. . . . . Internal rim diamater exceeding 381mm and weighing 400 to 510kg	
4012.90.00	NEW			$ 444.50	635.0	$ 425.00		. . . . . Internal rim diamater exceeding 381mm and weighing 510 to 760kg	
4012.90.00	NEW			$ 686.00	980.0	$ 665.00		. . . . . Internal rim diamater exceeding 381mm and weighing 760 to 1200kg	
4012.90.00	NEW			$ 997.50	1,425.0	$ 998.00		. . . . . Internal rim diamater exceeding 381mm and weighing 1200 to 1650kg	
4012.90.00	NEW			$ 1,330.00	1,900.0	$ 1,330.00		. . . . . Internal rim diamater exceeding 381mm and weighing 1650 to 2150kg	
4012.90.00	NEW			$ 1,662.50	2,375.0	$ 1,660.00		. . . . . Internal rim diamater exceeding 381mm and weighing 2150 to 2600kg	
4012.90.00	NEW			$ 1,995.00	2,850.0	$ 1,995.00		. . . . . Internal rim diamater exceeding 381mm and weight exceeding 2600kg	Need expanded range; need industry advice as to what weight tyres under this tarrif are
4012.90.00	19L	$ 23.94						. . . Other	Amend/Add existing Stats codes (highlighted in yellow to the following highlighted in green
4012.90.00	NEW			$ 3.15	4.5	$ 6.65		. . . . . Internal rim diamater not exceeding 204mm	
4012.90.00	NEW			$ 6.30	9.0	$ 19.95		. . . . . Internal rim diamater 204 to 254mm	
4012.90.00	NEW			$ 6.30	9.0	$ 33.25		. . . . . Internal rim diamater 254 to 305mm	
4012.90.00	NEW			$ 6.30	9.0	$ 66.50		. . . . . Internal rim diamater 305 to 381mm	
4012.90.00	NEW			$ 126.00	180.0	$ 100.00		. . . . . Internal rim diamater exceeding 381mm and weight not exceeding 180kg	
4012.90.00	NEW			$ 189.00	270.0	$ 160.00		. . . . . Internal rim diamater exceeding 381mm and weighing 180 to 270kg	
4012.90.00	NEW			$ 234.50	335.0	$ 240.00		. . . . . Internal rim diamater exceeding 381mm and weighing 270 to 400kg	
4012.90.00	NEW			$ 318.50	455.0	$ 320.00		. . . . . Internal rim diamater exceeding 381mm and weighing 400 to 510kg	
4012.90.00	NEW			$ 444.50	635.0	$ 425.00		. . . . . Internal rim diamater exceeding 381mm and weighing 510 to 760kg	
4012.90.00	NEW			$ 686.00	980.0	$ 665.00		. . . . . Internal rim diamater exceeding 381mm and weighing 760 to 1200kg	
4012.90.00	NEW			$ 997.50	1,425.0	$ 998.00		. . . . . Internal rim diamater exceeding 381mm and weighing 1200 to 1650kg	
4012.90.00	NEW			$ 1,330.00	1,900.0	$ 1,330.00		. . . . . Internal rim diamater exceeding 381mm and weighing 1650 to 2150kg	
4012.90.00	NEW			$ 1,662.50	2,375.0	$ 1,660.00		. . . . . Internal rim diamater exceeding 381mm and weighing 2150 to 2600kg	
4012.90.00	NEW			$ 1,995.00	2,850.0	$ 1,995.00		. . . . . Internal rim diamater exceeding 381mm and weight exceeding 2600kg	Need expanded range; need industry advice as to what weight tyres under this tarrif are

Appendix C: Weight based declaration used in Australia.

Equivalent Passenger Unit (EPU) ratios

Equivalent Passenger Unit (EPU) is a standard passenger car tyre. The weight of an EPU for a new standard passenger car tyre is standardised as 9.5kg; and the weight of an EPU for an end-of-life standard passenger car tyre is standardised as 8 kg.

The following EPU ratios reflect the potential recoverable resources from the various types of tyres. The first set is to be used by tyre importers, vehicle manufacturers and importers and miners for reporting data to TSA as part of their specific commitments. The second set is to be used by recyclers for reporting data to TSA as part of their specific commitments. Each set reflects the categorisations used by the respective industries.

Reporting can be in EPUs or by weight.

EPUs for reporting by tyre importers and vehicle manufacturers:

Type of tyre	EPU ratio
Motorcycle	0.5
Passenger Car	1
Light Truck/SUV	2
Truck small (17.5" & 19.5")	3
Truck large (20" & 22.5")	5
Small Specialty/Ag (skid steer, forklift 8"-15", front tractor & backhoe 15" to 18")	3
Medium Specialty/Ag (20" – 30")	5-8
Large Specialty Ag (32" and above)	20-30
Small Earthmover (24" – 25")	50
Medium Earthmover (29" – 35")	100
Large Earthmover (above 35")	200

EPUs for reporting by collectors, balers and recyclers

Type of tyre	EPU ratio
Motorcycle	0.5
Passenger	1
Light Truck	2
Truck	5
Super Single	10
Solid small (up to 0.3m high)	3
Solid medium (>0.3m up to 0.45m)	5
Solid large (>0.45 m up to 0.6m)	7
Solid extra large (> 0.6m)	9
Tractor small (up to 1m high)	15
Tractor large (>1m up to 2m)	25
Fork lift small (up to 0.3m high)	2
Fork lift medium (>0.3m up to 0.45m)	4
Fork lift large (>0.45m up to 0.6m)	6
Grader	15
Earth mover small (up to 1m high)	20
Earth mover medium (>1m up to 1.5m)	50
Earth mover large (>1.5 up to 2m)	100
Earthmover extra large (>2m up to 3.0m)	200
Earthmover giant (>3 up to 4m)	400
Bobcat	2

TSA EPU Group	TSA EPU Group description *Australia Tyre Stewardship for reference*	TSA EPU (NEW)
AG_LRG_01	Large Specialty Ag (above 32)	20 - 30
AG_MED_01	Medium Specialty/Ag (20 to 30)	5 - 8
AG_SMALL	Small Specialty/Ag (8 to 15)	3
LTR_SUV	Light Truck/SUV	2
OTR_LARGE	Large Earthmover (above 35)	200
OTR_MEDIUM	Medium Earthmover (29 to 35)	100
OTR_SMALL	Small Earthmover (24 to 25)	50
PASSENGER	Passenger Car	1
TBR_LARGE	Truck Large (20 & 22.5)	5
TBR_SMALL	Truck Small (17.5 & 19.5)	3
	Motor Cycle	1

Appendix D: Terms of Reference for the TAG Tariff Alignment

Tyrewise

Tyrewise

Regulated Product Stewardship Scheme

Terms of Reference for Tariff Alignment Technical Advisory Group

Released 01 August 2024

Definitions

In this document, unless the context requires otherwise, the following definitions shall apply:

"ASNZ" means Auto Stewardship New Zealand.

"ASNZ Board of Trustees" means the Board of Trustee's which governs the Product Stewardship Scheme, Tyrewise.

"**Confidential Information**" means information in relation to this Technical Advisory Group and the RPS Scheme Delivery whether provided before, during or after the term of the TAG that:

(a) is by its nature confidential;

(b) is marked by either Party as 'confidential', 'in confidence', 'restricted', 'commercial in confidence' or with a similar designation;

(c) is provided by either Party or a third party 'in confidence';

(d) either Party knows or ought to know is confidential; or

(e) is of a sensitive nature or commercially sensitive to either Party;

"**Conflict of Interest**" A conflict of interest arises if a Party or its personnel's personal or business interests, or obligations, do or could conflict, or be perceived to conflict, with its obligations under this TAG. It means that its independence, objectivity or impartiality can be called into question. A Conflict of Interest may be:

(a) actual: where the conflict currently exists;

(b) potential: where the conflict is about to happen or could happen; or

(c) perceived: where other people may reasonably think that a person is compromised.

A registration of interest register collects key personnel interests to enable risk review of any conflicts of interest prior to an event occurring.

"Ministry for the Environment (MfE)" is the administrator of the Waste Minimisation (Tyres) Regulations 2023

"Policies and Procedures" shall mean the policies and procedures published by ASNZ and the Tyrewise Scheme Manager and provided to the Processor as amended from time to time;

"Registered Retailer" shall mean a company that sells regulated tyres or vehicles with regulated tyres on it and is registered with the Tyrewise RPS Scheme as a Retailer;

"Regulated Product Stewardship Scheme" or **"RPS Scheme"** is Tyrewise.

"Regulations" shall mean the Waste Minimisation (Tyres) Regulations 2023;

"RPS Scheme Manager" or **"Tyrewise Scheme Manager"** means 3R Group Limited;

"Regulated Tyre" has the meaning defined in the Waste Minimisation (Tyres) Regulations 2023; and

"**Tyrewise"** or "**Tyrewise Scheme"** is Aotearoa New Zealand's first regulated product stewardship scheme for recycling used tyres that is the subject of this Agreement.

"Waste Minimisation (Tyres) Regulations 2023" means the regulation as per https://www.legislation.govt.nz/regulation/public/2023/0263/latest/whole.html;

"Waste Regulated Tyres" shall have the meaning as set out in the Waste Minimisation (Tyres) Regulation 2023

Tyrewise Regulated Product Stewardship Terms of Reference, Technical Advisory Group Tariff Alignment

1. Purpose

This document defines the Terms of Reference (TOR) for the Tyrewise Technical Advisory Group Tariff Alignment (the TAG), convened by the board of Auto Stewardship New Zealand (ASNZ).

This document sets out the purpose and membership of the TAG, the scope of TAGs role, the approach to its work, and support arrangements. It also sets out the relationship between the Board of ASNZ, the Scheme Manager, and the Regulator (s).

The tyre supply chain has raised several concerns with the Waste Minimisation (Tyre) Regulations 2023[1] specifically Schedule 2 of the regulations. Of particular concern is the variations in some of the loose tyre fees categories mapped to respective Tariff number and statistical key, such as the categories for 20-inch tyres, off-the-road (OTR) tyres and pneumatic vs solid tyres.

The Ministry for the Environment (MfE) is investigating the legislative options to address this issue however they require information and guidance from industry. Tyrewise has formed a TAG whose role is to:

- share specialist knowledge, such as members technical knowledge on the tyre market, the practicalities and impacts of different policy options; and
- provide guidance and feedback on draft policy content; and
- be a sounding board for MfE to test their thinking.

The members of the TAG represent key industry stakeholders from both large and small-to-medium enterprises, who have relevant experience, knowledge, and willingness to find practicable solutions.

The members will meet online, over a series of four two-hour meetings, held during the August through October 2024.

The group will identify the problem(s) and options and complete an assessment of the options. At the final meeting a summary report would be approved outlining the groups findings and recommendations. This report would be reviewed by the ASNZ Board and subsequently submitted to MfE.

Given the high likelihood the members would be making recommendations to change the Working Tariff Document of New Zealand, MfE and the RPS Scheme Manager have reached out to the New Zealand Customs Service (Customs). Customs have shown an interest in supporting this project, such as providing advice or attending meetings where practicable. However they have limited capacity, and their involvement would need to be carefully planned in advance.

Assisting the MfE to find practicable solutions to the known variations for some of the loose tyre fee categories, will in turn improve the Tyrewise scheme for all involved.

[1] https://www.legislation.govt.nz/regulation/public/2023/0263/latest/LMS823681.html

2. Background

2.1 Role of the ASNZ Board of Trustees (Governance)

ASNZ's Board of Trustees hold the governance functions and are accountable for the delivery of the Regulated Product Stewardship scheme, Tyrewise. In respect of the Deed of Delivery (inclusive of an Operational Delivery Plan) between the MfE (The Product Stewardship Fee holder) and ASNZ, the Board is the decision-making authority.

3. Role of this Technical Advisory Group

Through the design and implementation of the RPS (2012 – 2024), stakeholder working/advisory groups and a series of technical advisory groups collectively undertook a significant role in reaching consensus between the interest groups, topic specific sectors and the tyre value chain. These forums ensured timely and influential input and feedback directly to ASNZ, the Scheme Managers and MfE.

The Board has authorised a continuation of the technical advisory groups (TAGs) to provide recommendations to the Board and the RPS Scheme Manager upon such terms of reference as the Board see fit. These TAGs are operational from [1 September 2024], except for this TAG which is operational immediately. The participants (who are to be approved by the Board) are representative of stakeholders, including but not limited to the tyre supply chain ranging from large corporates to small entities and including not for profit organisations.

In respect of the operational delivery of the RPS, the role of the TAGs is to provide valuable insights and technical expertise into work undertaken by others, as Tyrewise is developed and progresses. Members of the TAGs will use their experiences, skills and knowledge of specific commercial sectors to provide recommendations to the Scheme Manager and/or the ASNZ Board, and in this case MfE (the regulator) as relevant to ensure the RPS scheme delivery is successful.

A full description of the scope of this TAG and the summary work plan is found in Schedule 1.

3.1 Membership of the Technical Advisory Group, Tariff Alignment

ASNZ seeks to build a diverse TAG, representative of the entire tyre supply chain. The selection of participants in this TAG has been drawn from those companies or individuals who have put forward an offer to support the alignment of Tariff Number and its associated Statistical Key with the fair and reasonable weight banding of regulated tyres where misalignment has been identified. The representatives have:

- Organisational expertise in the specific sector or one of more areas of work relating to the RPS Scheme and that organisation has the ability to identify and appoint a senior technical resource to be a member of the TAG; and/or
- Has expertise that compliments others in the TAG;
- Strong personal motivation to contribute to the vision of the RPS Scheme and to the effectiveness of TAGs purpose;
- Committed to participating in at least four online meetings of two hours each between the dates of 26 August 2024 through to 14 October 2024 and participating in review of three output reports and one final report.

For TAGs where commercial advantage could be gained through participation, abide by the ASNZ Trust Statement on the Commerce Act 1996 relating to anti-competitive behaviour.

3.2 Secretarial Support

The RPS Scheme Manager will provide secretarial support and in conjunction with MfE representative, will assist with facilitating the workstream of this TAG.

3.3 Principles for working together.

The TAGs will support the effective operation of the RPS. This will involve working together openly and constructively to achieve consensus where possible, and, in minutes/records of discussion, to outline and explain differences including where no consensus is reached.

The ASNZ Board wish to conduct a working relationship between all parties in good faith and in accordance with the following principles:

a) **shared intention:** the shared intention of supporting the RPS, including ensuring a smooth transition from current state to future state where changes are implemented.

b) **mutual trust and respect:** build and foster working relationships and communication practices that are based on, and value, mutual respect and high trust, so as to address any issues and concerns that might arise, early and constructively, to ensure that process expectations are clear and aligned and to act and respond in ways that reflect a fair assessment of the importance or materiality of the matters requiring an action or a response.

c) **constructive:** non-adversarial dealings between the parties, and constructive mutual steps to avoid differences and disputes and to identify solutions that advance the shared interests and objectives of the RPS.

d) **open and fair:** open, prompt, and fair notification and resolution of any differences or disputes which may arise, and the identification of potential risks and/or issues (including potential causes of delay) that could adversely impact the timely completion of the activities within the timeframes specified in any agreed programme of activities.

e) **no surprises:** adopt a 'no surprises' approach in respect of their respective communications to stakeholders and their public statements and to ensure they are consistent with the spirit and intent of these Terms of Reference.

3.4 Code of Ethics

Members of the TAG will be bound by the Code of Ethics for Members of Committees of ASNZ.

3.5 Conflict of Interest Policy

Members of the TAG will be bound by ASNZ's Conflict of Interest Policy and must declare potential or perceived conflicts of interest prior to the discussion of the agenda items. Any such declarations will be recorded in the minutes of the meeting.

At the voluntary initiation of a member, or the absolute discretion of the Chair, any member with a serious conflict of interest may be excluded from the discussion of relevant agenda items.

3.6 Relationship between the TAG and the Board

- The Board may endorse revisions to the TAG Terms of Reference
- The Board endorses new TAG members' selection – on recommendation from the RPS Scheme Manager
- The minutes of TAG meetings are shared with the Board.

3.7 Composition

The TAG is composed of:

1. Representative(s) from MfE
2. Representative(s) from NZ Customs and/or NZ Transport Agency if available
3. The RPS Scheme Manager data management representative(s) and secretarial support
4. Up to 10 industry representatives

Members are selected based on their personal experience and expertise, and their ability to provide constructive, independent, and frank advice. An important consideration is their availability of time to review documentation and meet within the timeframe in 3.1 above.

Members who depart from the TAG for any reason will be replaced after considering the needs of the group and the sector, and as approved by the ASNZ Board. Advice on appropriate new members will be sought from the TAGs.

A member of the TAG may not, whilst a member, be appointed as a Trustee for ASNZ.

A member of the TAG shall cease to be such a member if s/he is removed by the ASNZ Board of Trustees for any breach of the Code of Conduct, becomes incapable by reason of mental disorder, illness or injury of managing and administering his/her own affairs; resigns his/her membership by notice to the RPS Scheme Manager; is absent without notification from two formal consecutive meetings of the TAG; or takes up employment with the RPS Scheme Manager.

A member of the TAG may not be a member of any RPS independent auditor or a peer reviewer for a accreditation assessment. Any TAG nominee who has previously served in these capacities must make that work known to the ASNZ Board prior to action on his/her nomination.

3.8 Accountabilities and decision-making

Participation
Members are expected to attend as many meetings as they can. If a member cannot attend a delegate is not able to be sent in their place.

Representation
Members are representative of the sector, organisation, or group, and are also there as individuals appointed for their particular experience and expertise.

Decision-making
The TAG is advisory only and does not hold decision-making responsibilities on any aspect of the ODP.

Quorum

A quorum means the MfE Representative, the RPS Scheme Manager, and at least four of the members.

Remuneration

Participation on this TAG is not remunerated.

External Consultants

ASNZ may commission analysis or primary research from external consultants to assist the TAG. This may include advice from persons with specific technical expertise.

3.9 Duration and review periods

The term of this TAG is from 26 August 2024 through to 14 October 2024. The ASNZ Board will review extension of any time based on request from the Scheme Manager.

3.10 Confidentiality

All TAG members are expected to agree to confidentiality and registrations of interest requirements to enable participation in discovery and consultation processes and for the RPS Scheme Manager to manage any actual or perceived conflicts of interests prior to disclosure to members. All considerations of the TAG will be subject to the Official Information Act 1982.

3.11 Official Information Act

Members must provide assistance or information to ASNZ in relation to Ministerial and Parliamentary questions and requests under the Official Information Act 1982, the Local Government Official Information and Meetings Act 1987 or as required by Parliamentary convention.

Attachments

1. ASNZ Code of Ethics Policy – 26-1-2 PD
2. ASNZ Conflicts of Interest Policy – 26-1-1 PD

Schedule 1

Meeting Dates, Times and Expected Outputs

Meeting 1 – 26 August 2024. 10am – 12pm

1. MfE and NZ Customs present on the framework in which the options need to be considered (Working Tariff Document and Draft Policy Recommendations)
2. Collectively identify the problem(s)
   a. From a regulatory standpoint
   b. From an industry standpoint
3. Data sources available to us (starting point)

➢ *Output – draft problem definition.*

Meeting 2- 9 September 2024. 10am – 12pm (NZTA representative invited to this meeting)

1. Agreement on the problem definition (from meeting 1)
2. Data Gaps identified (is there anything we need to know we don't have information on)
3. Workshop options and preliminary assessment of each – understand any impacts on NZTA TSF vehicle categories - charging by vehicle type / GVM

➢ *Output – Options carried forward.*

Meeting 3 – 30 September 2024. 10am – 12pm

1. Preferred option (in respect of a practical workable solution)
2. What would need to be done to give this effect, what would impact be on tyres already in market (e.g. inventory, sales in current month, price list updates, notice periods)

➢ *Output – Findings and draft recommendations.*

Provision for final meeting if required: Meeting 4 – 14 October 2024. 10am – 12pm

1. Agreement on Final Recommendations

➢ *Output - submitting of final report to MfE (by 28 October 2024- enables time for review and sign off by* TAG Members and ASNZ Board*)*

Tyrewise

Manaaki whenua

manaaki tangata

haere whakamua

Care for the land

care for the people

move forward

www.tyrewise.co.nz | 0800 897 394

AUTO STEWARDSHIP New Zealand

Code of Ethics Policy (26-1-2-PD)

1. Purpose and Scope

Auto Stewardship New Zealand (ASNZ), an incorporated charitable trust, is committed to ethical conduct, accountability, and responsible stewardship. This Code of Ethics Policy outlines the principles and standards that guide our actions as trustees and stakeholders. This policy applies to ASNZ and its Limited Liability companies.

2. Core Values

We uphold the following core values:

- **Integrity:** We act honestly, transparently, and ethically in all our dealings.
- **Compassion:** We demonstrate empathy and care for those we serve.
- **Accountability:** We take responsibility for our actions and decisions.
- **Equity:** We treat all individuals fairly and without discrimination.
- **Stewardship:** We manage resources wisely to fulfil our objectives listed on www.autostewardship.org.nz/about/

3. Duties and Responsibilities

3.1 Trustees

As trustees, we commit to:

- **Fiduciary Duty:** Act in the best interests of the trust and its stakeholders
- **Avoid Conflicts of Interest:** Disclose and manage conflicts transparently.
- **Prudent Management:** Exercise due diligence in financial matters.
- **Objectives Alignment:** Ensure trust activities align with our objectives.
- **Comply** with all relevant laws, regulations, and guidelines. Any suspected violations of this Code of Ethics Policy should be reported promptly to the trust's Chair.

Trustees shall:

a) Act honestly and in good faith and honesty always in the best interests of ASNZ
b) Declare all interests that could result in a conflict between personal and organisational priorities in accordance with the Conflicts of Interest policy 26-1-1- PD.
c) Exercise diligence and care in fulfilling the functions of Trustees.
d) Make reasonable enquiries to ensure that the trust is operating efficiently, effectively, legally and ethically in the pursuit of its planned purpose and objectives.

e) Maintain sufficient knowledge of the trusts business and performance to make informed decisions.

f) Not agree to the trust incurring obligations unless he or she believes that such obligations can be met as and when they fall due.

g) Attend meetings and devote sufficient time to preparation for meetings to allow for full and appropriate participation in the trusts decision making.

h) Ensure scrupulous avoidance of deception, unethical practice or any other behaviour that is, or might be construed as, less than honourable in the pursuit of the trusts purpose and objectives.

i) Not disclose to any other person confidential information other than as agreed by the Chair, or as required under law.

j) Act in accordance with their fiduciary duties, complying with the spirit as well as the letter of the law, recognising both the legal and moral duties of the role.

k) Abide by decisions once reached notwithstanding a trustees' right to pursue a review or reversal of a decision.

l) Not make, comment, issue, authorise, offer or endorse any public criticism or statement having or designed to have an effect prejudicial to the best interests of the trust.

m) Demonstrate respectful behaviour towards both fellow trustees and stakeholders and those they come into contact within the course of enacting trust business.

n) Act in a politically impartial manner irrespective of our political interests; conduct ourselves in a way that enables us to act effectively under current and future governments. We do not make political statements or engage in political activity in relation to the functions of the Crown.

o) Not pursue our own interests at the expense of the trusts interest.

p) Never seek gifts, hospitality or favours for us or for our families or other close associates. We inform the respective appointed Chair in relation to any offers of gifts or hospitality.

3.2 Stakeholders

Our stakeholders include contractors and members of committees, advisory and steering groups. They pledge to:

- **Professionalism:** Uphold high standards of conduct and competence.
- **Confidentiality:** Safeguard sensitive information.
- **Non-Discrimination:** Treat all individuals equally.
- **Whistleblowing:** Report any unethical behaviour.

a) Make every reasonable effort to ensure that the trust does not raise community, supplier or stakeholder expectations that cannot be fulfilled.
b) Meet their responsibility to ensure that all contractors engaged by the trust are treated with due respect including those shared responsibilities.
c) Carry meetings in such a manner as to ensure fair and full participation of all attendees.
d) Use information properly that we gain in the course of their duties only for its intended purpose and never to obtain an advantage for themselves or others or to cause detriment to the trust.
e) Not act in a way that unjustifiably favours or discriminates against individuals or interests. We help create an environment where diverse perspectives and backgrounds are encouraged and valued.

Responsibilities

It shall be the responsibility of the Chair to implement this policy and monitor its effects. The Chair shall be responsible for enforcing this policy. This Policy will be reviewed periodically to ensure its relevance and effectiveness. Amendments will be communicated to all stakeholders.

Chair Endorsement

The Chair of Auto Stewardship New Zealand is committed to endorsing this policy; will provide periodic reviews and will ensure all understand its implementation:

Mark Gilbert

Chairman

This policy has been approved by the Board of Trustees as per Board Minute dated 28 March 2024

Conflict of Interest Policy (26-1-1-PD)

1. Purpose and Scope

Auto Stewardship New Zealand (ASNZ) maintains a high level of trust with its stakeholders. The Trustee's place great importance on making clear any existing or potential conflicts of interest for Trustees and members of committees, steering and/or advisory groups.

We protect the interests of our stakeholders as well as our own professional integrity and should not engage in activities that create actual, apparent or potential conflicts of interest.

2. Policy Statement

The intent of this policy is to avoid activities that are in conflict or appear to be in conflict with our Code of Ethics Policy 26-1-2 PD.

3. When/where applicable

a) Any business or personal matter which could lead to an actual or perceived conflict of interest of a material nature involving a member and his/role and relationship with ASNZ or its operating companies, must be declared. This must be registered in the Register of Interest located in our governance management system (BoardPro) for the trustees and attendees of committees, steering and/or advisory groups.

b) All such entries in the Register shall be presented to the respective meeting and minuted at the first meeting following entry in the records.

c) All actual or perceived interests which may lead to conflict must be declared by the attendee concerned at the earliest time after the interest is identified. Normally there will be the opportunity at the commencement of each meeting for interests to be declared.

d) The Chair and attendees shall determine whether the interest is of a material nature and shall advise the individual accordingly.

e) Where a conflict of interest is identified and/or registered, and the Chair and attendees have declared that it is of material benefit to the individual or material significance to ASNZ, the attendee concerned shall not vote on any resolution relating to that conflict or issue.

f) The attendees shall only remain in the room during any related discussion with the respective Chair's approval.

g) The Chair will determine what records and other documentation relating to the matter will be available to the attendee.

h) All such occurrences will be minuted.

i) Individual attendees, aware of a real or potential conflict of interest of another attendee, have a responsibility to bring this to the notice of the meeting.

Responsibilities

It shall be the responsibility of the Chair to implement this policy and monitor its effects. The Chair shall be responsible for enforcing this policy. This Policy will be reviewed periodically to ensure its relevance and effectiveness. Amendments will be communicated to all stakeholders.

Chair Endorsement

The Chair of Auto Stewardship New Zealand is committed to endorsing this policy; will provide periodic reviews and will ensure all attendees understand its implementation.

Mark Gilbert

Chair

This policy has been approved by the Board of Trustees as per Board Minute dated 28 March 2024

Appendix E: Copies of Minutes of Meetings (3) and Foundation Presentation

Tyrewise

Tyrewise Regulated Product Stewardship Terms of Reference, Technical Advisory Group Tariff Alignment

TAG Meeting # 1 of 4, 26 August 2024

Tyrewise

Agenda

1. Introductions, why we are here, TAG Terms of Reference (covers all in this meeting)

2. MfE present on the framework

3. Tyrewise
   Identified high level issues

4. Collectively identify the problem(s)
   a. From a regulatory standpoint
   b. From an industry standpoint

5. Data sources available to us (starting point)

Output of this meeting
Start building the report, draft problem definition.

Commerce Act 1996

The Commerce Act 1986 is a statute of New Zealand. It prohibits conduct that restricts competition and purchase of shares or assets where that would lessen competition in a market.

Reminder to all those present that they should not discuss prices, discounts output or market allocating. We also should not discuss nor come to any agreement which might lessen competition, for example, in relation to supply arrangements. Also, to be avoided is any discussion that might be perceived as suggesting that anyone should cease doing business with a particular supplier, vendor, or customer, or any other discussion that might be viewed as coercive or exclusionary toward another company.

Please remember that these guidelines apply not only to our formal meetings but also to any discussions on breaks and in informal settings.

If anyone feels uncomfortable about any subject of discussion or has any questions, please speak up and we will stop the conversation until we can obtain legal guidance.

Further information can be found on the Commerce Commission website relating to avoiding anti-competitive behaviour. Thank you.

Tyrewise

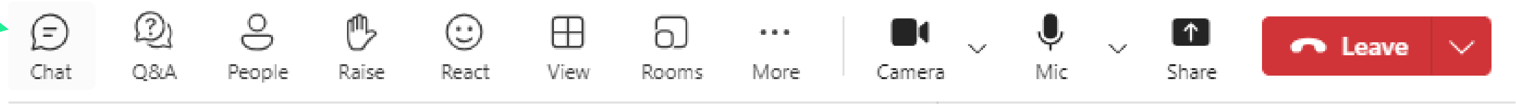
Teams Meeting functions

- The meeting will be recorded via the Sembly app and used expressly for the purpose of creating a transcript for the minutes. It will be deleted after minutes transcribed.
- Participants, please remain muted and use raise hand function if you wish to ask questions / speak
- Please use the Chat function if you want to post a link to important information to fellow participants or if you have a technical issue.
- Please us the Q&A function to ask the presenter a question or direct a question to a specific person. The organisers will not moderate questions and there are no anonymous questions.

Q&A is to raise questions which will be responded to by the presenters

Raise Hand to ask questions or speak

Chat Box is for any technical issues or to post links



Tyrewise

Tyre stewardship fee regulations

Presentation for Tyrewise Tariff Fee Working Group

26 August 2024

Ministry for the Environment
Manatū Mō Te Taiao

Agenda

- Policy background
- Fee collection entities
- Schedule of fees
- Working tariff document
- The change process

Ministry for the
Environment
Manatū Mō Te Taiao

Policy background

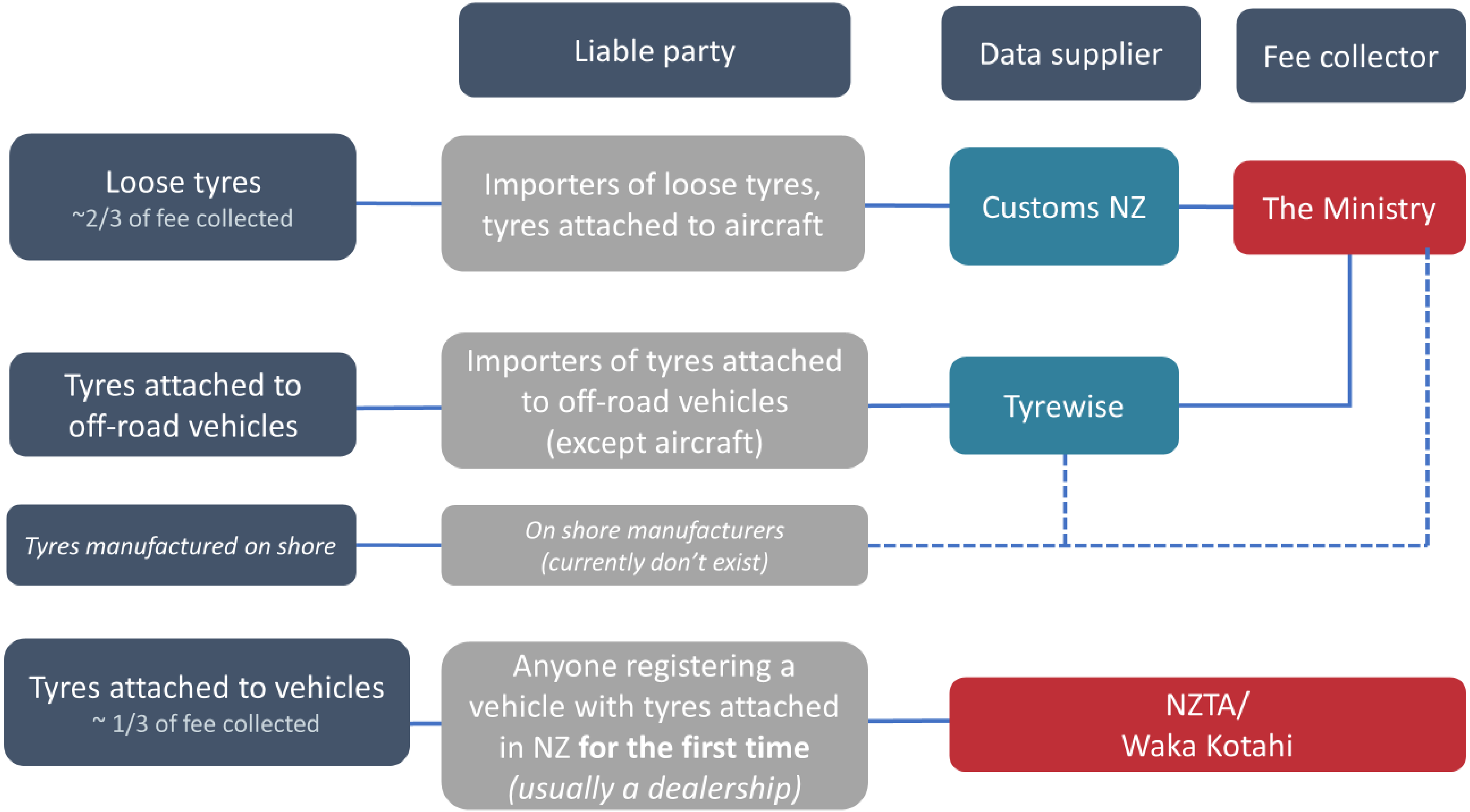
Waste minimisation to reduce harm & provide benefits

- The tyre stewardship fee regulations are under the Waste Minimisation Act (WMA).
- The purpose of the WMA is to encourage waste minimisation to protect the environment from harm and provide environmental, social, economic and cultural benefits.
- The intent of policy is to significantly improve management of end-of-life tyres and share these costs among all purchasers of new tyres.

‘Priority products’

- Tyres are one of six ‘priority products’ declared under the WMA in 2020 to enable mandated sharing of responsibility for product impacts at end of life, and the first to complete scheme design and regulatory processes.
- The other ‘priority products’ are electrical and electronic products (e-waste), agrichemicals and their containers, farm plastics, synthetic refrigerants, and plastic packaging.

Tyre stewardship fee: Liable parties and fee collectors



Schedule 2 Fees for regulated tyres

Ministry for the Environment
Manatū Mō Te Taiao

Table 1: Fees for loose imported tyres

Table 1
Fees for loose imported tyres

Column 1 Tariff item	Column 2 Fee per tyre ($)
4011.70.00 39K	2.00
4011.40.00 00C	3.33
4011.10, 4011.20.03 01C, 4011.20.03 09J, 4011.20.03 11L, 4011.20.03 19F, 4011.20.12 01B, 4011.20.12 09H, 4011.20.12 11K, 4011.20.12 19E, 4012.11.11 00G, 4012.11.19 00H, 4012.20.01 01J	6.65
4011.30.00 00K, 4012.13.00 00D	12.64
4011.90.10, 4011.90.20, 4011.90.30, 4011.90.40, 4011.90.50, 4011.90.90 00L, 4012.19.11 00C, 4012.19.19 00D, 4012.20.01 09D, 4012.20.09 00A	13.30
4011.70.00 10A, 4011.70.00 23C	17.29
4011.20.03 21H, 4011.20.03 29C, 4011.20.12 21G, 4011.20.12 29B	21.28
4012.90.00 01H, 4012.90.00 09C, 4012.90.00 19L	23.94
4011.20.07 01J, 4011.20.07 09D, 4011.20.18 01L, 4011.20.18 09F, 4012.12.00 00K	27.93
4011.70.00 19E, 4011.70.00 21G, 4011.70.00 35G	29.26
4011.80.00, 4012.19.29 00K, 4012.20.19 00G	33.92
4011.70.00 11K, 4011.70.00 25K	53.87
4011.70.00 13F, 4011.70.00 29B	154.28
4011.70.00 15B, 4011.70.00 31D	420.95

Tables 2-4: Fees for tyres on vehicles

Table 2
Fees for all tyres on vehicle with standard number of tyres

Column 1 Motor vehicle class or vehicle type as described in Part 2 of the Land Transport Rule: Vehicle Standards Compliance 2002	Column 2 Fee per vehicle ($)
Moped with two wheels (Class LA)	6.65
Motor cycle (Class LC)	6.65
All-terrain vehicle	8.00
Moped with three wheels (Class LB 1, LB 2)	9.98
Motor cycle and side-car (Class LD)	9.98
Motor tricycle (Class LE 1, LE 2)	9.98
Very light trailer (Class TA)	13.30
Passenger vehicle (Class MA, MB, MC)	33.25
Light trailer (Class TB)	39.90
Light omnibus (Class MD 1, MD 2)	66.50
Light goods vehicle (Class NA)	66.50

Table 3
Fees for each tyre on vehicle with variable number of tyres

Column 1 Motor vehicle class as described in Part 2 of the Land Transport Rule: Vehicle Standards Compliance 2002	Column 2 Applicable gross vehicle mass range	Column 3 Fee per tyre ($)
Medium goods vehicle (NB)	≥3.5 tonnes to 6.0 tonnes	13.30
	> 6.0 tonnes to 9.0 tonnes	21.28
	>9.0 tonnes to 12.0 tonnes	27.93
Heavy goods vehicle (NC)	>12.0 tonnes	27.93
Medium trailer (TC)	≥3.5 tonnes to 6.0 tonnes	13.30
	>6.0 tonnes to 10.0 tonnes	21.28
Heavy trailer (TD)	>10.0 tonnes	27.93
Medium omnibus (MD 3)	≥3.5 tonnes to 4.5 tonnes	13.30
Medium omnibus (MD 4)	>4.5 tonnes to 5.0 tonnes	13.30
Heavy omnibus (ME)	>5.0 tonnes	27.93

Table 4
Fees for all tyres on vehicle not specified in Table 2 or 3

Column 1 Applicable gross vehicle mass range	Column 2 Fee per vehicle ($)
≤1.5 tonnes	31.26
>1.5 tonnes to 3.5 tonnes	63.18
>3.5 tonnes to 6.0 tonnes	142.31
>6.0 tonnes to 9.0 tonnes	237.41
>9.0 tonnes to 12.0 tonnes	333.17
>12.0 tonnes to 15.0 tonnes	428.26
>15.0 tonnes to 18.0 tonnes	523.36
>18.0 tonnes to 21.0 tonnes	619.12
>21.0 tonnes to 24.0 tonnes	714.21
>24.0 tonnes to 27.0 tonnes	809.31
>27.0 tonnes to 30.0 tonnes	904.40
>30.0 tonnes to 33.0 tonnes	1,000.16
>33.0 tonnes to 36.0 tonnes	1,095.26
>36.0 tonnes to 39.0 tonnes	1,190.35
>39.0 tonnes to 42.0 tonnes	1,286.11
>42.0 tonnes to 45.0 tonnes	1,381.21
>45.0 tonnes to 48.0 tonnes	1,476.30
>48.0 tonnes	1,540.14

Working Tariff Document

Chapter 40—*continued*

Rubber and articles thereof—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
40.11			**New pneumatic tyres, of rubber:**		
4011.10			– Of a kind used on motor cars (including station wagons and racing cars):		
4011.10.01			– – For use in the assembly of motor vehicles as may be determined by the Minister in accordance with Section 14 of this Act	10	Free *See Below CA Free RCEP 7 1/2025 6
	01G	No.	. . . Bias ply		
			. . . Radial ply:		
	11D	No.	. . . . Steel belted		
	19K	No.	. . . . Other		
4011.10.09			– – Other	5	Free *See Below CA Free
	01H	No.	. . . Bias ply		
			. . . Radial ply:		
	11E	No.	. . . . Steel belted		
	19L	No.	. . . . Other		
4011.20			– Of a kind used on buses or lorries:		
			– – For use in the assembly of motor vehicles as may be determined by the Minister in accordance with Section 14 of this Act:		
4011.20.03			– – – Internal rim diameter less than 495 mm	5	Free *See Below CA Free RCEP 5 1/2025 5

What is the process to update the statistical key code assigned to the Harmonised System and regulations

Ministry for the Environment
Manatū Mō Te Taiao

1. Identify the problem
2. Find practicable solutions
3. Seek amendments: the exact process and timeline will depend on the level of change
   a. amend the Working Tariff Document via NZ Customs Service in conjunction NZ Stats.
   b. amend the Waste Minimisation (Tyres) Regulations (likely schedule 2 of fees) via Ministry
4. Implementation – notification period

Next items

3. Tyrewise
   Identified high level issues

4. Collectively identify the problem(s)
   a. From a regulatory standpoint
   b. From an industry standpoint

5. Data sources available to us (starting point)

Output of this meeting
Start building the report, draft problem definition.

Looking to the end game…

Potential structure is to work on an amendment notice

Tariff (Statistical Requirements) Amendment Notice

Pursuant to section 10(2) of the Tariff Act 1988, and acting under delegated authority from the Minister of Commerce, the Chief Customs Officer, Revenue and Assurance of the New Zealand Customs Service gives the following notice.

Notice

1.Title – This notice is the Tariff (Statistical Requirements) Amendment Notice (No. x) 20xx.

2.Commencement – This notice comes into effect on Day/Month/YYYY.

3.Statistical keys of certain Tariff items amended – The Tariff is hereby amended by adding the statistical keys of Tariff items and codes [list codes].

SCHEDULE

Statistical Keys Substituted

Number	Statistical Key		Goods
	Code	Unit	

Tyrewise

Number	Statistical Key Code	Statistical Key Unit	Goods
40.11			**New pneumatic tyres, of rubber:**
4011.10			– Of a kind used on motor cars (including station wagons and racing cars):
4011.10.01			– – For use in the assembly of motor vehicles as may be determined by the Minister in accordance with Section 14 of this Act
	01G	No.	. . . Bias ply
			. . . Radial ply:
	11D	No.	. . . . Steel belted
	19K	No.	. . . . Other
4011.10.09			– – Other
	01H	No.	. . . Bias ply
			. . . Radial ply:
	11E	No.	. . . . Steel belted
	19L	No.	. . . . Other
4011.20			– Of a kind used on buses or lorries:
			– – For use in the assembly of motor vehicles as may be determined by the Minister in accordance with Section 14 of this Act:
4011.20.18			– – – Other
	01L	No.	. . . . Bias ply
	09F	No.	. . . . Radial ply

Av. weight 9.5kg new

Av. weight 39.9kg new

Schedule 2
Fees for regulated tyres

rr 9–11, 16

Table 1
Fees for loose imported tyres

Column 1 Tariff item	Column 2 Fee per tyre ($)
4011.70.00 39K	2.00
4011.40.00 00C	3.33
4011.10, 4011.20.03 01C, 4011.20.03 09J, 4011.20.03 11L, 4011.20.03 19F, 4011.20.12 01B, 4011.20.12 09H, 4011.20.12 11K, 4011.20.12 19E, 4012.11.11 00G, 4012.11.19 00H, 4012.20.01 01J	6.65
4011.30.00 00K, 4012.13.00 00D	12.64
4011.90.10, 4011.90.20, 4011.90.30, 4011.90.40, 4011.90.50, 4011.90.90 00L, 4012.19.11 00C, 4012.19.19 00D, 4012.20.01 09D, 4012.20.09 00A	13.30
4011.70.00 10A, 4011.70.00 23C	17.29
4011.20.03 21H, 4011.20.03 29C, 4011.20.12 21G, 4011.20.12 29B	21.28
4012.90.00 01H, 4012.90.00 09C, 4012.90.00 19L	23.94
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4011.70.00 19E, 4011.70.00 21G, 4011.70.00 35G	29.26
4011.80.00, 4012.19.29 00K, 4012.20.19 00G	33.92
4011.70.00 11K, 4011.70.00 25K	53.87
4011.70.00 13F, 4011.70.00 29B	154.28
4011.70.00 15B, 4011.70.00 31D	420.95

Letter component of Statistic Key was not used by Tyrewise Technical Advisory Group so is an opportunity to recommend further refinement using the full NZ Statistical code of 11 characters (10 digits + 1 alpha)

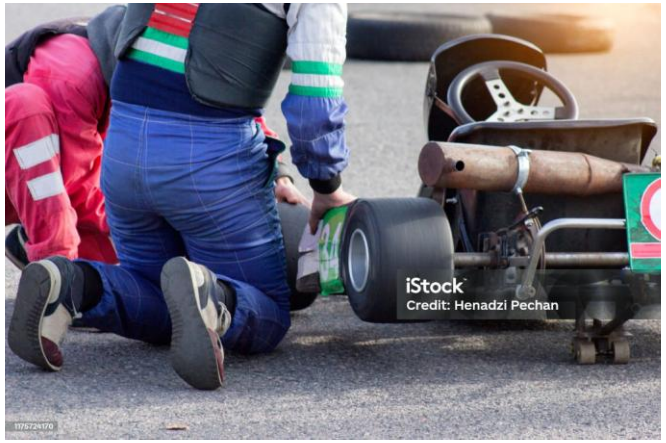
Mapping Number + Code (not letter) to average weights -> helped inform NZ Customs/MfE = Schedule 2

4011.10.09.11	Rubber; new pneumatic tyres, (not used in assembly), for motor cars (including station wagons and racing cars), radial ply steel belted tyres	1	Passenger	$ 6.65
4011.20.18.09	Tyres; new pneumatic tyres of rubber, of a kind used on buses or lorries, (not for use in motor vehicle assembly), internal rim diameter 495mm or more, radial ply	4.2	Truck, Bus	$ 27.93

Tyrewise

Disparity…. Tyres under 9.5kg

that don’t fit into 4011.70.00 39K or 4011.40.00.00C

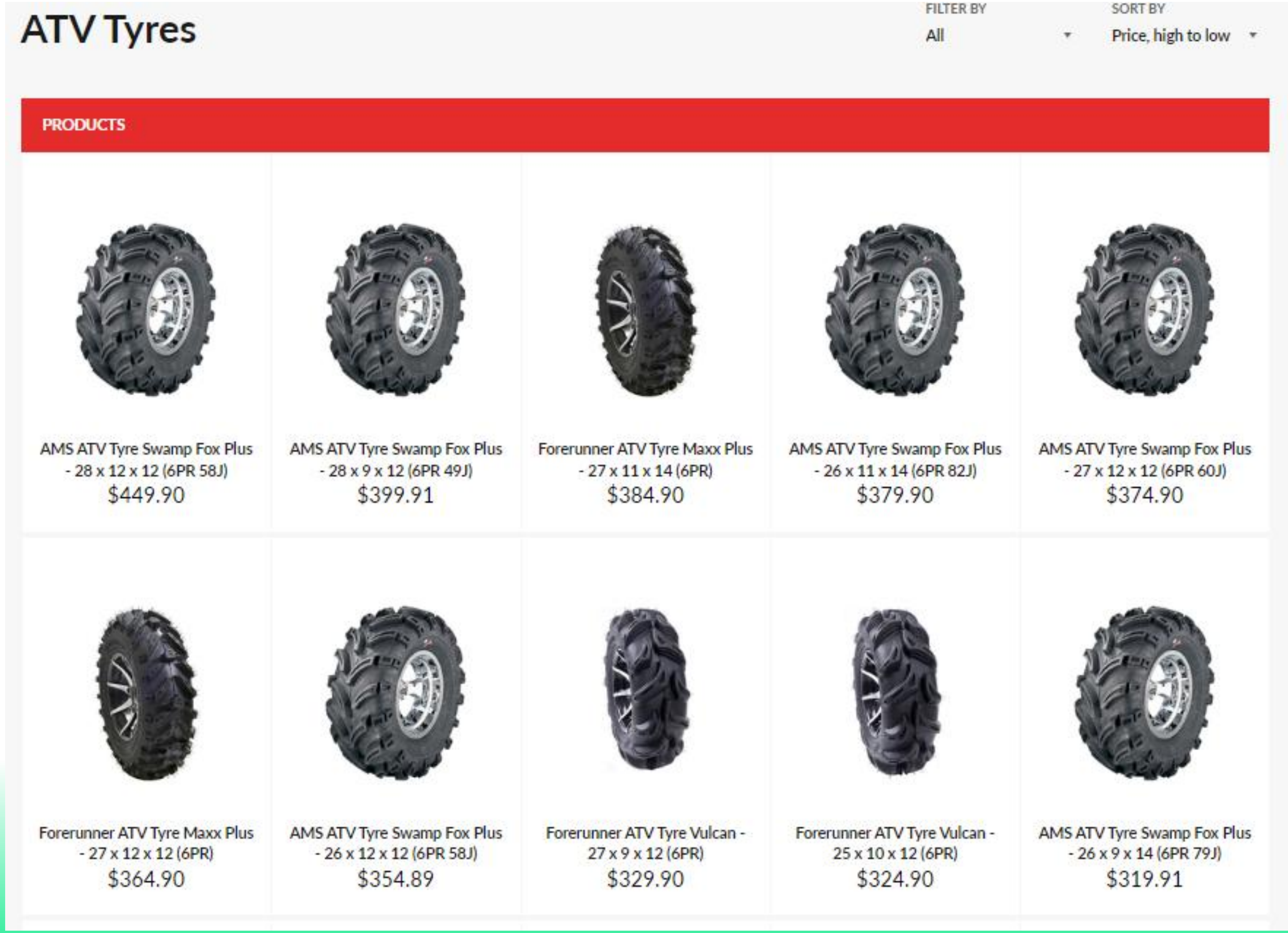




Tyrewise

ATV

NZ Customs ruling says it is 4011.90 – TSF loose charged on this av. Weight 18kg
TAG said it would fall in 4011.70.00.39, av. weight 3.2kg – NZTA adopted this



1. Huge range.
2. What is the average weight?
3. What needs adjusting?

Tyrewise

Disparity…. People mover. SUV, Ute, Light Commercial

Intended use and what it is advertised for

Tyrewise

OTRs

Table 1, Schedule 2 taps out at 4011.70.00 15B and 31D with max average weight of 44kg
Table 4, Schedule 2 is incorrect as well for this tonnage (self-declaration & NZTA)

Need to review <u>average weights</u> for these categories of tyres, and map to Tariff Item + Statistic Key Numeric + Alpha

1. Off road (earthmovers)
2. Off Road (graders)
3. Tractors – large
4. Construction/Industrial
5. Off Road (forestry)

Average weight Tractor – Large is 300kg ~TSF should be around $2,000 (instead is 80kg av. weight)

At the extreme end

Bridgestone's 3.5m diameter tyres for such huge vehicles as 220-240 short-ton dump trucks, for example, bear up to about 60 tons each. One tyre weighs 3.6 tons!
https://www.bridgestone.co.nz/tyres/commercial/earthmover-tyres

(60 short tons) / (9.5 kilograms) =

<u>5 729.58783</u>

5729.5 EPU x 6.65/EPU = $38,101 TSF

Tyrewise

Lastly…

4. Collectively identify the problem(s)
    a. From a regulatory standpoint
    b. From an industry standpoint

5. Data sources available to us (starting point)

Output of this meeting
Start building the report, draft problem definition.

Tariff Item Alignment TAG - Meeting 1

DATE/TIME	26/8/2024 10.00am – 11.09am		
LOCATION	Online Teams Meeting		
CHAIR	Adele Rose, CE 3R Group Ltd, Tyrewise Scheme Manager		
FACILITATORS	Donna Peterson, MfE & Adele Rose, Tyrewise		
MINUTES	Cristine Bayliss, 3R (Executive Assistant)		
TECHNICAL WORKING GROUP INVITEES Representatives of the tyre import/sales categories	**Name**	**Title**	**Company**
	Anton Botha	NZ Sales & Operations Manager	Bearcat Tyres
	Cam Edwards	Data & Insights Analyst	3R , Tyrewise Scheme Manager
	Cody Bradburn	Warehouse Manager	TFI Tyres
	Craig Kelland	Parts & Logistics Manager	Norwood
	David McAlister	Branch Manager	360 Logistics Group
	David Rushbrook	Commercial Director	Tyreline Distributors Ltd
	Donna Peterson	Senior Analyst Waste Systems, Climate Change Mitigation and Resource Efficiency	Ministry for the Environment
	Gavin Ward	Logistics & Supply Manager	DTM Wheel and Tyre Ltd
	Hannah Allen	Logistic Manager	Bridgestone Australia & NZ Ltd
	John Baldos	Inventory Coordinator	Bridgestone Australia & NZ Ltd
	John Holding	General Manager	Forbes & Davies NZ Ltd
	Jonathan Moore	Group Risk Manager	Tyremax NZ
	Kevin Theron	Procurement Manager	Norwood
	Kevin Theron	Procurement Manager	Norwood
APOLOGIES	George Dyson	Manager	Global Tyre Solutions
	Phil Holden	General Manager	Tractor & Machinery Association
	Rob Gosling	Wholesale Manager	Tyre Distributors
	Wendy Lawrance	Operations Manager	Global Tyre Solutions

Support material: Presentation to TAG 26 August 2024

Meeting Agenda:

1. Commerce Act Trust Statement
2. Presentation by MfE on the framework for considering options (Working Tariff Document and Draft Policy Recommendations)
3. Collective identification of problems:
   - Regulatory standpoint
   - Industry standpoint
   - Available data sources (starting point)
4. **Output from this meeting:** Draft problem definition.

Meeting Summary:

Following introductions and presentations on key points for tariff definitions in current regulations, discussions focused on issues, solutions, and proposed changes for the next iteration of the Regulation.

We are not proposing changes to tariff numbers as the first 6 digits are international country codes and the following 2 digits and 1 alpha are country specific. We are seeking changes to Schedule 2 of the regulation.

Issues with Current Tariff Number/Statistical Code Mapping:

- Incorrect mapping of tyres by type/weight against existing tariff numbers/statistical codes
- Insufficient bandwidth of tariff numbers/statistical codes to fairly capture the Tyre Stewardship Fee for different tyre types (4 levels as identified below).

Tyrewise High-Level Issues:

Key problem areas of consideration:

1. Tyres under 9.5 kg
2. ATVs (4011.90)
    - Determine a fair average weight across the range if possible
3. Light UTEs, SUVs, People Movers
    - Largest volume range to resolve as fall across a range of Tariff numbers/statistical codes
4. OTRs
    - Tariff number/statistics codes top out at a low range for OTRs with the Tyre Stewardship Fee stopping at $420.95 not reflecting actual wei ght of tyres – should be a range up to +$30,000 per tyre.

Opportunities

- Best method to address these variables. Group determined that problem and the solution was proposed in the presentation (page 14) whereby the letter component of the statistical code was not used by the original Tyrewise Technical Advisory Group, so there is an opportunity to recommend further refinement using the full NZ Statistical code.
- Develop a potential structure for a Gazette notice amendment to the regulation.
- High load index for tyres: Can these be redefined by load weight? Requires agreement across the industry.
- Off-highway tyres: Load and speed documentation not aligned with tariffs.
- Industrial and Earthmovers captured under 4011.80 at $33.92 but not under 4011.70. Adding statistical keys under 4011.80 could capture the discrepancy.
- Proposal to add new tariff lines for heavy vehicles measured against load indexes (legislative change required).
- Self-declaration for tyres was not supported by Tyre and Vehicle Importers. Regulation not working for remaining tyre categories. Possible change to the nature of the Product Stewardship Organisation (PSO) to remedy this (legislative change required).

Building the List of Heavy Load Index vs. Tyre Weight:

- Redefine tariff number/statistical code to reflect load ranges within the load index.

- TSF Australia sets weight and load index for Earthmoving vehicles, Trucks, SUVs, and Agriculture, sub-categorized into small, medium, and large. Screen shot displayed by Hannah

Tyre Stewardship Fees Australia - based around Rim size / EPU weight

Australia process
Passenger Car
Light Truck/SUV
Truck Large (20 & 22.5)
Small Specialty/Ag (8 to 15)
Truck Small (17.5 & 19.5)
Medium Specialty/Ag (20 to 30)
Large Specialty Ag (above 32)
Small Earthmover (24 to 25)
Medium Earthmover (29 to 35) EPU = 100
Large Earthmover (above 35) EPU = 200

Cost Considerations:

- Transport and recovery process costs for heavy tyres to ensure that the Tyre Stewardship Fee reflects the costs to steward (outside the remit of this TAG).

Timing for Proposed Changes:

- Consider the length of the process for proposed changes and legislative amendments. Should requests be tabled as stand-alone items or as a package?

Action Items:

Date added	Action Item	Assigned to	Date complete
26/08/2024	Draft spreadsheet with average weights across load index and specific weighting and send to Adele for circulation for other members to add to and review. Considerations: • Solid tyres: Confirm if this approach works. • Ranges within categories (e.g., ATVs, Passenger tyres, Cycles). • Bias ply vs. radial tariff codes. • Companies to provide category and weight data, mindful of competitive sensitivities. • Participants to add other specialty tyres. • Off-highway tyres: Tariffs based on rim diameters?	Gavin Ward to start it off	
26/08/2024	MfE – to have discussion with NZ Customs and NZ Statistics departments to confirm relevance of existing codes. Note NZ Customs to join meeting 3 of this series.	Donna Peterson	
26/08/2024	Tyrewise commence drafting report	Adele Rose	

Appendix F: Summary update of current situation as at 31 July 2025

17 June 2025

Ministry for the Environment (MfE) presented to the Tyrewise Technical Advisory Group for Importers & Retailers (Chair, Bill Prebble) providing an update on the work including New Zealand Customs Service and confirmed that MfE recognises that the Tariff item to TSF structure is too broad, that this has led to discrepancies in charges and refund complexities when the wrong Tariff item is used. MfE continues to work with New Zealand Customs Service and the Tyrewise Scheme Delivery Manager to review tariff items to TSF mapping and explore a weight-based system.

Legislative changes are required for any changes, and the review of the existing regulation is now scheduled for 2026 (previously thought to be end 2025).

There remain two streams of concern, that of the TSF itself and identifying regulated tyres which are exported as part of the equipment build. Donna Peterson, MfE thanked the respective TAGs for all their input and work to move this forward.

28 March 2025

Via email, the Tyrewise Scheme delivery Manager contacted members of the TAG advising that following MfE's meeting with New Zealand Customs Service to discuss the methodology of statistical code extension, they have further requested industry provide them with the evidence of the impact on importers current system v proposed system before they will entertain making any changes.

The email contained a specific request for additional information to be provided by importers, to be supplied directly to MfE not for distribution to the TAG nor the scheme manager due to its commercial sensitivity; this was to declare volumes of tyres imported against each Tariff Item in order for MfE to quantify the extent of the issue. Where possible those that had access to the information provided it directly to MfE.

07 March 2025

Via email, the Tyrewise Scheme Delivery Manager contacted members of the TAG to gather additional data to assist MfE's work with New Zealand Customs Service around alignment. Feedback received as result of the Draft TAG report submitted is that we are very unlikely to get full scale change through with this amendment request to New Zealand Customs Service ; and MfE are looking for some very concise recommendations to put forward.

There is a window of opportunity to make changes in the three areas which were causing the greatest problem – ATV, SUV/Light Commercial, and OTRs as a minor amendment. This doesn't mean that the broader recommendations in the report would not be considered, and the data has highlighted the urgency of more detailed changes.

We also noted that Bill Prebble had been copied into this TAG Tarriff review group; to avoid confusion, Bill Prebble is the appointed Chair of the Tyrewise Technical Advisory Group for Tyre Importers – which is a different group to this one and hence has not agreed to the mandate this group has. However, we always welcome Bill's input.

We reiterated that the scope of this proposed change is focussed on addressing the three greatest problems. While our current scope is limited, we recognise that this TAG has identified additional opportunities for future improvements.

Tariff Item Alignment TAG - Meeting 2

<table>
<tr><td>DATE/TIME</td><td colspan="3">09/09/2024 10.00am – 11.50am</td></tr>
<tr><td>LOCATION</td><td colspan="3">Online Teams Meeting</td></tr>
<tr><td>CHAIR</td><td colspan="3">Adele Rose, CE 3R Group Ltd, Tyrewise Scheme Manager</td></tr>
<tr><td>FACILITATORS</td><td colspan="3">Donna Peterson, MfE & Adele Rose, Tyrewise</td></tr>
<tr><td>MINUTES</td><td colspan="3">Cristine Bayliss, 3R (Executive Assistant)</td></tr>
<tr><td></td><td>Name</td><td>Title</td><td>Company</td></tr>
<tr><td rowspan="12">TECHNICAL WORKING GROUP INVITEES Representatives of the tyre import/sales categories</td><td>Anton Botha</td><td>NZ Sales & Operations Manager</td><td>Bearcat Tyres</td></tr>
<tr><td>Clive Jainarain</td><td>General Manager Supply Chain</td><td>Norwood</td></tr>
<tr><td>Cody Bradburn</td><td>Warehouse Manager</td><td>TFI Tyres</td></tr>
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<tr><td rowspan="4">APOLOGIES</td><td>Cam Edwards</td><td>Data & Insights Analyst</td><td>3R, Tyrewise Scheme Manager</td></tr>
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<tr><td>Wendy Lawrance</td><td>Operations Manager</td><td>Global Tyre Solutions</td></tr>
</table>

Support material: Presentation to TAG 9 September 2024

Meeting Agenda:

1. Agreement on the problem definition (from meeting 1)
2. Data Gaps identified (is there anything we need to know we don't have information on)
3. Workshop options and preliminary assessment of each – understand any impacts on NZTA TSF vehicle categories - charging by vehicle type / GVM

- ***Output – Options carried forward, report to NZ Customs***

Minutes from Previous meeting held 26 August 2024

1. Amendments to the minutes
   - delete double entry of Kevin Theron and include Clive Jainarain in attendees list

Commerce Act Statement

Participants were reminded of the Commerce Commission's statement of commercial interaction when tabling industry information and in discussions at these meetings.

Meeting Introduction:

Following the welcome by Adele Rose and outline of the agenda for the day, discussions focused on an update from Donna Peterson, Ministry for the Environment (MfE) and gaps in data to support the proposed changes for the next iteration of the Regulation.

<u>Outcomes</u>

The output of this meeting will be sent for review to NZ Customs who will attend the next meeting scheduled for 30 September.

The presentation for discussions was opened and centred on Table 1 of Schedule 2 of the Legislation. Changes to this table impacts Tables 2 to 4 of the Regulation.

Shown on page 5 of the day's presentation.

Schedule 2 Fees for regulated tyres

Table 1: Fees for loose imported tyres

Table 1
Fees for loose imported tyres

Column 1 Tariff item	Column 2 Fee per tyre ($)
4011.70.00 39K	2.00
4011.40.00 00C	3.33
4011.10, 4011.20.03 01C, 4011.20.03 09J, 4011.20.03 11L, 4011.20.03 19F, 4011.20.12 01B, 4011.20.12 09H, 4011.20.12 11K, 4011.20.12 19E, 4012.11.11 00G, 4012.11.19 00H, 4012.20.01 01J	6.65
4011.30.00 00K, 4012.13.00 00D	12.64
4011.90.10, 4011.90.20, 4011.90.30, 4011.90.40, 4011.90.50, 4011.90.90 00L, 4012.19.11 00C, 4012.19.19 00D, 4012.20.01 09D, 4012.20.09 00A	13.30
4011.70.00 10A, 4011.70.00 23C	17.29
4011.20.03 21H, 4011.20.03 29C, 4011.20.12 21G, 4011.20.12 29B	21.28
4012.90.00 01H, 4012.90.00 09C, 4012.90.00 19L	23.94
4011.20.07 01J, 4011.20.07 09D, 4011.20.18 01L, 4011.20.18 09F, 4012.12.00 00K	27.93
4011.70.00 19E, 4011.70.00 21G, 4011.70.00 35G	29.26
4011.80.00, 4012.19.29 00K, 4012.20.19 00G	33.92
4011.70.00 11K, 4011.70.00 25K	53.87
4011.70.00 13F, 4011.70.00 29B	154.28
4011.70.00 15B, 4011.70.00 31D	420.95

Tables 2-4: Fees for tyres on vehicles

Table 2
Fees for all tyres on vehicle with standard number of tyres

Column 1 Motor vehicle class or vehicle type as described in Part 2 of the Land Transport Rule: Vehicle Standards Compliance 2002	Column 2 Fee per vehicle ($)
Moped with two wheels (Class LA)	6.65
Motor cycle (Class LC)	6.65
All-terrain vehicle	8.00
Moped with three wheels (Class LB 1, LB 2)	9.98
Motor cycle and side-car (Class LD)	9.98
Motor tricycle (Class LE 1, LE 2)	9.98
Very light trailer (Class TA)	13.30
Passenger vehicle (Class MA, MB, MC)	33.25
Light trailer (Class TB)	39.90
Light omnibus (Class MD 1, MD 2)	66.50
Light goods vehicle (Class NA)	66.50

Table 3
Fees for each tyre on vehicle with variable number of tyres

Column 1 Motor vehicle class as described in Part 2 of the Land Transport Rule: Vehicle Standards Compliance 2002	Column 2 Applicable gross vehicle mass range	Column 3 Fee per tyre ($)
Medium goods vehicle (NB)	≥3.5 tonnes to 6.0 tonnes	13.30
	> 6.0 tonnes to 9.0 tonnes	21.28
	>9.0 tonnes to 12.0 tonnes	27.93
Heavy goods vehicle (NC)	>12.0 tonnes	27.93
Medium trailer (TC)	≥3.5 tonnes to 6.0 tonnes	13.30
	>6.0 tonnes to 10.0 tonnes	21.28
Heavy trailer (TD)	>10.0 tonnes	27.93
Medium omnibus (MD 3)	≥3.5 tonnes to 4.5 tonnes	13.30
Medium omnibus (MD 4)	>4.5 tonnes to 5.0 tonnes	13.30
Heavy omnibus (ME)	>5.0 tonnes	27.93

Table 4
Fees for all tyres on vehicle not specified in Table 2 or 3

Column 1 Applicable gross vehicle mass range	Column 2 Fee per vehicle ($)
≤1.5 tonnes	31.26
>1.5 tonnes to 3.5 tonnes	63.18
>3.5 tonnes to 6.0 tonnes	142.31
>6.0 tonnes to 9.0 tonnes	237.41
>9.0 tonnes to 12.0 tonnes	333.17
>12.0 tonnes to 15.0 tonnes	428.26
>15.0 tonnes to 18.0 tonnes	523.36
>18.0 tonnes to 21.0 tonnes	619.12
>21.0 tonnes to 24.0 tonnes	714.21
>24.0 tonnes to 27.0 tonnes	809.31
>27.0 tonnes to 30.0 tonnes	904.40
>30.0 tonnes to 33.0 tonnes	1,000.16
>33.0 tonnes to 36.0 tonnes	1,095.26
>36.0 tonnes to 39.0 tonnes	1,190.35
>39.0 tonnes to 42.0 tonnes	1,286.11
>42.0 tonnes to 45.0 tonnes	1,381.21
>45.0 tonnes to 48.0 tonnes	1,476.30
>48.0 tonnes	1,540.14

5

Update from Donna Peterson of MfE

Key points of Donna's update were:-

- Changes to statistical key level (last two digits of the tariff codes), it will be a simple matter of a gazette notice which our understanding is that it will be a ministerial declaration, not required to go through a Cabinet process.
- Changes to the tarrif code themselves require a tariff amendment order and needs to go through a Cabinet Decision process and ultimately signed off by the Governor General. There is a work programme already for improvement of clarification to Tarrif codes and the feedback from this group will be provided by MfE.

<u>Timeline for changes to be reviewed and progressed – changes to statistical key level</u>:

1st January 2025 – changes in effect date

to meet this gazette notice deadline proposed changes must be confirmed by 30 September 2024.For the purposes of where this Working Group is at present, this deadline has passed as there would be insufficient time for internal review and impacts assessment.

1st July 2025 – changes in effect date

To meet this deadline proposed changes must be confirmed by 31 March 2025. For the purposes of this Working Group the July deadline will work if agreed changes just require gazette level notification

Should an agreement by the Working Group be reached, the next internal process for MfE is as follows:

a) Confirm with their legal advisors in respect of the Waste Minimisation (Tyres) 2023 regulation.
b) Check with Ministry of Foreign Affairs and Trade (MFaT) regarding trade obligations.
c) Work with NZ Customs to ensure the proposed changes will work with NZ Customs processes and systems
d) Any changes will need to be signed off by 31 March 202 to enable Customs to do their checking process.

Discussions on options tabled.

Gavin Ward - Load Index

Gavin discussed his spreadsheet on the draft proposal for tariff codes based on load index.
These are based on the US tariff codes using load index of the regulated maximum weight of tyre that a rim can take. Where sensible and natural breaks occurred in the collection of data this generally equated to 9.5kg (average weight new passenger tyre – EPU).
Anomalies to consider:-

- Whether to include non-radial passenger tyres as there are not many
- Non-radials for truck are required for trucks.
- Different break points were used for light trucks as there is a significant weight change between 4ply and 6ply.
- ATV tyres are included however not all have load index but do have a maximum weight limit capacity.
- Other – further sub codes could be used to define these, e.g. 4011.90.10 a/b/c; and
    - same weight level of 52 for 6/8/10 ply tyres with an increase in weight ratio
- Bicycle tyres have been omitted.

Anton Botha - Average weights based on popular soldi tyres sold in NZ (in reference to TSF in Schedule 2)

Note: Calculations have been deducted 1.1kg from the tread

4” – 16” tyre size

- on average weight comes to a new total of $2.72. The current charge under Schedule 2 is $6.65 representing an overcharge.
- the tyre size from 8”-10” is more in line with MfE current charges

17” – 25” tyre size

- Some industry participants interpret this as solid tyres at $23.94.

Questions raised from this discussion included:

Has a tariff ruling been requested?

Not that is publicly available.

Can this table be mapped to the proposed Load Index table?

No as this is based on the weight a tyre can carry and the Load Index is based on the weight of the tyre itself

Can the tariff item number be used to align with requirements from Statistics - e.g. for 10” tyres – these fit under 4011 .70 and 4011.80

Adele asked for this spreadsheet to be mapped out in the same format as the tabled Load Index to:

a) Show a comparison of the different tyre types (solid & pneumatic); and
b) What transporters were charging pre 1 September 2024 for these sized tyres if that information is held, would be useful.

- ***Both sheets to be updated with load index for 4011.70 and 4011.80.***

Discussions focused on:

a) Customs requirement to have load index on tyres and not based on what the tyre can carry
b) Description of type of tyre requires an accompanying specification spec sheet which most of them have or they can be obtained from the manufacturer.
c) Rating on pneumatic tyres applies only to the ply. The more ply the tyre has the heavier the tyre therefore the more weight it can carry. Rim width is not part of a pneumatic tyre as in the case of solid tyres, in the case of solid tyres it signals additional weight.
d) In response to why New Zealand can't use a simple weights based system (as used in Australia),, and why could NZ Customs not collect the fee and adjust the fee according to weight.
    - 88% of respondents to public consultation submitted agreement to use NZ Customs and Tariff Codes
    - At no point was a flag raised that this would cause inconsistencies and be a concern within industry
e) NZ Customs do not have (or collect) weight data by "tyre" tariff codes. To include this will be a system change to their processes.
f) A behavioural issue could be that tariff codes in use now have been adopted through discussions and agreement with industry which may not be reflective in Schedule 2.
g) When making changes to the tariff codes statistical key can a weight range be included noting that the load index works for car and motor vehicles it is not suitable for large tyres however, the weight of tyre is included on the import documents and packing slips.
h) Where does the load index not work? Mapping the tabled spreadsheets will show where the discrepancies start.

Key points to focus on are:

a) Current regulation is only for tyres used on motor vehicles (as per the Land Transport Act definition)
b) The future intent of the regulation will include all tyres irrespective of whether they are for a motor vehicle.
c) We need to focus on the three categories where the largest disparity in the TSF is occurring.

Recommendation

Donna recommended the Working Group identify where the most difficulties lie and provide examples of these measured against the Regulation definition of what the intended use of the tyre is. From a legal perspective this will apply consistency and fairness at end of life.

Future intent

It is the intention of Tyrewise to eventually align with Australia's weight-based declaration system, however this would require a change in the Waste Minimisation Act to enable this to occur. There is a potential timeline of the next three years for changes to the WMA to be in place. To effect quicker change, use of statistical codes to create more consistent alignment is the path to take.

- ***Action Item***

There is a statistical key in place for each tariff code. What this is being used for by NZ Statistics (Stats) is unknown, for further follow up by MfE. We need to understand what Stats are using the tariff code statistical keys for, and if a change is requested how does this impact them? For example by changing 4011.70 – what impact will that have on gathering of statistics. Donna advised Stats may not be allowed to reveal what they use the codes for and will follow up with NZ Customs.

- We need to be certain the changes will achieve the desired outcome. From an MfE view the unknown is what Stats are using the codes for?
- What does the global reporting relate to as there is no global monitoring report on tyre movements and no global monitoring of trends which are driven from NZ's data gathering, it is collected globally on exports (NZ is an importer only).

Jonathan Moore – Fee proposals covering most new tyre types.

Jonathan presented a discussion paper on tariff codes currently in use. The discussion paper is in support of a fee based on weight declaration for charging tariffs and proposes the deletion of some codes and combination of others such as those relating to the herringbone tread.

Whilst the paper covers range from Motor vehicle assembly tyres through to Earthworks, tyres not covered are aircraft tyres.

Adele advised that aircraft tyres have a unique number that enables their movements to be tracked, they may come into NZ up to 7 times and for the most part their end of life is managed outside of NZ. There are some exceptions to this, and those come into the Tyrewise scheme.

Overall response from the Working Group

There is general agreement is in support of weight bands by load index. The overall objective is to collate a master list to enable the working group to draws conclusions and be able to make recommendations from this to proposed changes to Schedule 2.

Adele raised the following points for the working group participants to take into account in their consideration:

a) the management of the large tyres is different and could be managed as bespoke jobs to be quoted for
b) provide feedback on the treatment of the larger tyres
c) those outlying sizes (small and OTR) ranges may need to be weight based to make it work from a cost of delivery for managing the tyre at end of its useful life.
d) The TSF is then representative of weight and processing costs that is fair for that type of tyre.

Next Meeting

In preparation for the next meeting with NZ Customs can changes to the spreadsheet include:-

a) adding in additional columns to include load index rating where known
b) adding in pneumatics tyres so both pneumatic and solid are in one list
c) distribute around group directly and other members of group to add into this
d) find out what NZ Stats does use the statistical code for tyre imports information for

The meeting closed at 11.55am

Action Items:

Date added	Action Item	Assigned to	Date complete
26/08/2024	Draft spreadsheet with average weights across load index and specific weighting and send to Adele for circulation for other members to add to and review. Considerations: • Solid tyres: Confirm if this approach works. • Ranges within categories (e.g., ATVs, Passenger tyres, Cycles). • Bias ply vs. radial tariff codes. • Companies to provide category and weight data, mindful of competitive sensitivities. • Participants to add other specialty tyres. • Off-highway tyres: Tariffs based on rim diameters?	Gavin Ward to start it off	7/9/24
26/08/2024	MfE – to have discussions with NZ Customs and NZ Statistics departments to confirm relevance of existing codes. Note NZ Customs to join meeting 3 of this series.	Donna Peterson	7/9/24
26/08/2024	Tyrewise commence drafting report	Adele Rose	
09/09/2024	Add in pneumatic tyres to table	Gavin Ward/ Anton Botha	
09/09/2024	Add in columns to load index	Gavin Ward/ Anton Botha	
09/09/2024	Update both spreadsheets with load index for 4022.70 and 4011.80	Gavin Ward/ Anton Botha	
09/09/2024	Send word document to 3R to include in spreadsheet	Jonathan Moore	19/09/24
09/09/2024	Approach NZ Statistics on what codes they use? What are they used for? Where does the information go? What impact will changes to these codes have on NZ Statistics reporting?	Donna Peterson	
09/09/2024	Send next iteration of the spreadsheet to participants	Adele Rose	17/09/24

Tariff Item Alignment TAG - Meeting 3

DATE/TIME	30/09/2024 10.00am – 11.50am		
LOCATION	Online Teams Meeting		
CHAIR	Adele Rose, CE 3R Group Ltd, Tyrewise Scheme Manager		
FACILITATORS	Donna Peterson, MfE & Adele Rose, Tyrewise		
MINUTES	Cristine Bayliss, 3R (Executive Assistant)		
	Name	**Title**	**Company**
TECHNICAL WORKING GROUP INVITEES Representatives of the tyre import/sales categories	Anton Botha	NZ Sales & Operations Manager	Bearcat Tyres
	Cody Bradburn	Warehouse Manager	TFI Tyres
	David Rushbrook	Commercial Director	Tyreline Distributors Ltd
	Donna Peterson	Senior Analyst Waste Systems, Climate Change Mitigation and Resource Efficiency	Ministry for the Environment
	Gavin Ward	Logistics & Supply Manager	DTM Wheel and Tyre Ltd
	Hannah Allen	Logistic Manager	Bridgestone Australia & NZ Ltd
	John Baldos	Logistics	Bridgestone New Zealand
	John Holding	General Manager	Forbes & Davies NZ Ltd
	Jonathan Moore	Group Risk Manager	Tyremax NZ
	David McAlister	Branch Manager	360 Logistics Group
	Aaron Samual	VOC Team	NZ Customs
	Tsara Woolf	Senior Analyst	NZ Customs
	Kevin Theron	Procurement Manager	Norwood
	Sean Rae		Ministry for the Environment
	Elish Andrews		Ministry for the Environment
	Cam Edwards	Data & Insights Analyst	3R, Tyrewise Scheme Manager
APOLOGIES	Paula Pierce		NZ Customs
	Clive Jainarain	General Manager Supply Chain	Norwood
	Craig Kelland	Parts & Logistics Manager	Norwood
	Phil Holden	General Manager	Tractor & Machinery Association
	Rob Gosling	Wholesale Manager	Tyre Distributors
	Wendy Lawrence	Operations Manager	Global Tyre Solutions

Support material: Presentation to TAG 30 September 2024

Meeting 3 – 30 September 2024. 10am – 12pm (NZ Customs invited)

1. Preferred option (in respect of a practical workable solution)
2. What would need to be done to give this effect, what would impact be on tyres already in market (e.g. inventory, sales in current month, price list updates, notice periods)

- *Output – Findings and draft recommendations.*

Minutes from Previous meeting held 9 September 2024

1. Action items from this meeting were covered in an email sent to Working Group participants 17 September 2024
2. Participants to submit feedback on these minutes either during meeting or following if required

Commerce Act Statement

Participants were reminded of the Commerce Commission's statement of commercial interaction when tabling industry information in discussions at these meetings.

Agenda for the day and identified outcomes

The original agenda was set to discuss all preferred options however time is a challenge for this TAG to draft recommendations and present findings to the Ministry. Two options submitted will be discussed with a view as the next steps for change.

Focus for the meeting discussion on the options proposed by this TAG centred on Schedule 2 of the Legislation with proposed changes to tables 2,3 and 4 of the Regulation.

The revised spreadsheet on weights tabled by Anton Botha was circulated as was the document on proposed changes to tariff codes tabled by David McAlister for discussion with Customs.

Meeting Introductions:

Adele Rose welcomed Aaron Samuel and Tsara Woolf representing Customs New Zealand. They advised their roles in Customs and the purpose of their participation in this meeting.

Donna Peterson introduced two additional attendees from MfE. Elish Andrews and Sean Rae attended as part of the MfE implementation team for tyre regulations to gain a common understanding of how the tariffs work and the solutions proposed by the TAG.

<u>Anton's Spreadsheet</u>

Discussions centred on sheet two of the workbook presented.

Anton's points to note :

- Pricing comparison is based on disposal costs pre-1 September 2024 but measured against current MfE disposal rates. The rate includes managing tyres as well as scheme expenses
- Costs tabled are based on old tyres where Tyrewise scheme Schedule 2 is based on new tyres to market

Notes to spreadsheet:

- Tyre structure noted in spreadsheet is based on rim size; the per kg rate is based on new tyre weight 1 EPU = 9.5 kgs = $6.65
- The disposal rate is calculated at 30% for tread per kg warrants to the rim size
- Column J is the assumed use at the end of life
- Column H is the weight as new

<u>Discrepancies within tariff codes</u>:

The spreadsheet highlights the large discrepancy for the cost of disposal of tyres **within** each tariff code particularly as the rim size increases

- small tyres from 4" show an overcharge of the tyre stewardship fee (TSF) in comparison with the current disposal rate
- tyres from 15" upward show a big discrepancy in the rate to dispose of the tyre compared to the current TSF
- the fee charged within each range does vary greatly

Large discrepancies lie in

- Code 4011.70.00 31D
  - 25” rim size shows the current regulation rate as $420.95 yet the disposal rate is up to $668.85 with some companies declaring $23.94 due to their interpretation of how the fee should be charged
  - Unclear whether tyres are deemed as solid tyres and imported as solid tyres but sold as common tyres at $23.94
- Code 4011.80.00.15F – Pneumatic tyres
  - The range of discrepancy within these codes is greater where the regulation rate represents a consistent and in some cases significant overcharge.

The broad range of fees charged within the statistical tariff codes makes definition for mapping tyres to these costs too loosely defined

- Code 4011.80.00.15F
  - An 8”wheel has a fee of $33.92 attached to it with a disposal cost of $5.88
  - An 25” wheel has a fee of $33.92 with a disposal cost of $161.86.

Therefore, **How can this Group make recommendations in order to change statistical codes and broaden range of the tariff code?**

The spreadsheet collated by David McAlister was tabled to offer a potential solution to address this question

<u>David McAlister</u>

The intent of the proposed change to some tariff codes focuses on the last two digits of these. This will provide a quick fix compared to changing tariff items which is a more cumbersome process. The spreadsheet shows what the codes might look like under Chapters 40, 11,12 and 13 of the regulation based on ideas circulated by this TAG.

Points to note:

- Assembly of motor vehicles is still a consideration
- The proposed changes represent what it might be going forward under different tariff codes
- The spreadsheet covers new pneumatic solid tyres
- Participants information received has been entered by weight under the different loading indexes and based on EPU
- Potentially the outcome could be to recommend the tyre stewardship fee to be based on these codes

Colour codes of the sheet represent:-

- Blue – International HS codes – these are non-negotiable
- Yellow – statistical keys that could be changed
- Green ideas from participants from this Group
- Green also reflects used tyres as well for consistency

<u>Comparison of the two sheets</u>

- Discrepancies under code 4011.70.00 31D shown in sheet 2 are highlighted
- Recommendations on tariff codes for this code is to delete the code and move the 25” tyres to sit under 4011.80. Is this a more suitable option dependant on the parameters?

Load weighting index is a better indication for size of tyre and cost to manage end of life. The consensus of this TAG is:

- Small tyres are inappropriately mapped to a higher TSF than is appropriate
- In the cross over to mid-range the TSF is too high in some cases between SUV and light commercial
- Big size – OTRs and anything larger than tractor tyres is disparate.

The Group is looking for different ways to add granularity and achieve a fairer mapping of size and weight of tyre and charge an appropriate TSF.
The larger tyres are considerably out of alignment with the mapped cost to the disposal of the tyre

<u>Discussion from participants on the proposals</u>

- There is general agreement on the current disparity of codes used for classifying larger tyres under 4011.70 when these should be classified under 4011.80 to provide a more fair and equitable level
- Confirmation of the proposals includes recommendations of new statistical codes (column B)
- With consideration on the intended use of the machine therefore is it more appropriate to code these tyres to 4011.80
- The potential new list of statistical codes is extensive. NZ Customs or Statistics NZ (Stats NZ) may want to narrow this down further
- Currently very large tyres are not being captured. Do we need anything above 5000kg?

General consensus including Tyrewise Australia is the volume is very few so potentially no

Questions for NZ Customs from the TAG:

- For the purposes of building the report of recommendations can the next statistical key number be used or these keys in use elsewhere?

  Customs do not know what codes are used for elsewhere
- Is any currently work being completed in NZ Customs with MfE on changing of tariff codes that this TAGs recommendations could be part of?

  No there is no work underway. The changing of tariff items will need to go through an order of council process

<u>Comments from NZ Customs in attendance</u>:

- Once the options have been provided to NZ Customs they will review then provide comment or suggested changes
- NZ Customs will work with Stats NZ and MfE for agreement when reviewing the options
- NZ Customs will consider options proposed with MfE as the fee category is led by MfE however making amendments to the tariff is the role of NZ Customs
- The fees and Scheme are not related to NZ Customs
- Tariff amendments is an option however it is not stand alone from the regulatory changes of the Waste Minimisation regulations
- Go through NZ Customs processes to get to the Tyrewise scheme but it is not implemented by NZ Customs.

MfE outlined the process that will need to be followed when considering amendments to the tariff code:

- These need to be aligned with the tyre making amendments of Waste Minimisation tyre regulations 2023
- Be enacted on same day for changes
- With the current potential list of changes proposed consultation to the wider industry is required so they can prepare for the implementation and what this will mean to them

Process and timelines for agreed changes were discussed in Meeting 2, 9th September 2024

Outcomes from these meetings to-date:

- All participants are committed to get this as right can be so it can be a level playing field
- Clear and consistent disparity has been highlighted for the industry in mapping and interpretation of the tariff codes.

- This has led to unintentional competitive advantage in the market where interpretation has been made for a very different fee resulting in a large volume of tariff ruling over past months

Desired outcomes:

- Some form of guidance document to help industry with the correct selection of tariff items. Currently this sits in customs brokers area, but industry have risk if the correct tariff is not chosen
- More broad guidance for industry is also needed

The Self Declaration process

Participants in this TAG import built machinery and highlighted the discrepancies of tyres on these vehicles. Size and quantities are the greatest considerations as the machines may be imported with 20 small tyres for the purpose of manoeuvring or may be imported with 20 large tyres fitted to operate. At present they associate with loose tyres and determine from here how many on a machine and what they would need to pay.

This process shows the discrepancy on loose tyres at a rate of $13.35 or the Self Declaration rate of $2.00 per tyre.

The volume of Industry using the Self Declaration process is larger than anticipated when developing the scheme so the discrepancies are large.

Many companies are including these tyres as part of the price of the vehicle and tracking them through the NZ Customs process as:-

- They find it easier to carry the TSF fee than to apply it at Point of Sale (POS) due to costs for updates to their systems
- No clear distinction at shipment between a loose tyre and tyre on a built vehicle
- Dealers don't understand the self-declaration process therefore tracking it at NZ Customs is easier
- Recommendation for this TAG would be to drop the Self Declaration process and track the TSF through NZ Customs codes

Recommended topic for the next Working Group to establish how can this process be made easier.

Tariff code perspective and impact on Brokers

From a Brokers perspective this very reliant on import clients and importers to provide correct information for each tyre. General feeling is Industry will be highly motivated to provide the information to Brokers it has been the cause of much of the confusion in the field resulting in the disparity of fee charged. As a fee is now attached to the codes the importance to be more accurate has risen.

Noted: the preferred option for Brokers would be to reduce some subheadings and average out some codes as the list is extensive. This has not been successful in the past hence these meetings. Can some groupings be collated e.g. Column C lines 364-377 has a big scope

Suggestions from MfE

1. Map out number of tyres imported using these groupings to see where the numbers are coming in and where tyres are sitting. Is there an opportunity to reduce these numbers?
   Reports are produced by statistical codes
2. Is load index the right thing to do is this fair? It will make work for customs brokers and business to simplify
   What is fair is to ensure a correct explanation to the customer and try to avoid unfair grouping.

What is the objective for these proposals?

- If it is that the information is being correctly captured in relation to weight of tyres this spreadsheet will achieve that objective
- Is the weight of tyres the proxy for how Tyrewise will operate? If so, then this proposal will achieve this. To take anything out will reduce the achievement of the objective.

Participants will present the proposal to their NZ Customs broker for comment.
Where an individual item has a specific TSF attached then an update to their systems is required. It will be more work for the industry.

Appreciation of David's work was acknowledged and points noted:-

- Compromises allow for larger categories
- Self-declaration is a cumbersome solution, . Can the TAG push back to NZ Customs?
- As weights are known for shipping terms can the fee come back to complete weight basis and not tariff?
- Is funding available from the Scheme to make the changes?

<u>Response from NZ Customs</u>

- NZ Customs assist to better follow what is already implemented or other options to give on NZ Customs side
- Regarding the classification of stats codes, the VOC team does not have authority to say yes or how
- In response to NZ Customs collecting fees – NZ Customs are happy to have a conversation with Tyrewise and MfE and connect them with those in NZ Customs who can collect the fee
- NZ Customs will review the spreadsheet and comment on this at a later date when it is provided to NZ Customs for discussion/ comment/recommendation
- Is scope of this TAG to potentially change categories with aim to make the fee more equitable? Or to review of how fee is being charged? Or how can be done in a different way?

Customs did not think it appropriate to comment at this stage.

Customs asked the TAG to consider the following when developing their preferred option:-

- As the tension exists between the exact accuracy of weight and cost of disposal versus efficiency and where should this sit?
- Do Industry and brokers have views on this?
- From NZ Customs perspective a review of the tariff this is very complex and technical
- If further break down of stats codes is recommended what
    - is the justification for doing this?
    - what is the impact on industry and government as the preferred option is developed.

MfE confirmed:-

- The Scheme design is by weight categories similar to those used by Tyre Stewardship Australia
    - For the purposes of this review the TAG is advised to work within the systems in place and provide solutions that are more equitable within these using the tariff process as it is
- There is an opportunity with amendments to the Waste Minimisation Act to allow extended producer responsibility
    - This will allow a move away from NZ Customs tariffs potentially at some point
- The immediate concern for review is dealing with fee disparities and inconsistency
- The quickest way to achieve this is to make tweaks to statistical codes that will result in a more equitable fee disparity coming through
- Review of the wider fee occurs every three years and is association with the wider Regulation review

Next steps for Participants:
- Review the two sheets and proposals to look where there are still disparities, send comments and map to own imports
- Review David M's proposal asking:
    - Is the fee per weight accurately expressed
    - Is it fair
- Provide comments on interpretation of codes
- Ask questions of their business and brokers:-
    - It these proposals are implemented what would be the impact on inventory and inventory management system

Next steps for Adele:
- Send out notes and spreadsheet from today's meeting
- Break down the weight measures to get a more accurate count weight
- Progress internal work on weightings and potential groupings that would be acceptable
- Pull report together

For discussion at the next meeting:
- What does this look like from feedback of participants internal/external customers and brokers
- Collate guidance notes
- Gather documents together

Next meeting, Meeting 4, 14 October and will probably need a fifth meeting

Post meeting note, Meeting 4 and provision for Meeting 5 not required

Meeting closed at 11.27am

Action Items:

Date added	Action Item	Assigned to	Date complete
26/08/2024	MfE – to have discussions with NZ Customs and NZ Statistics departments to confirm relevance of existing codes. Note NZ Customs to join meeting 3 of this series.	30/09/2024	7/9/24
26/08/2024	Tyrewise commence drafting report	Adele Rose	
09/09/2024	Approach NZ Statistics on what codes they use? What are they used for? Where does the information go? What impact will changes to these codes have on NZ Statistics reporting?	Donna Peterson	
09/09/2024	Send next iteration of the spreadsheet to participants	Adele Rose	3/10/2024
30/09/2024	Participants to send feedback on proposals to Adele	Participants	11/10/2024