

**Collection of amount of charge and refund**

14.83(1) Every retailer or other person who sells a beverage in a designated container to a purchaser shall collect from the purchaser the environmental handling charge and the refundable deposit imposed by section 14.82.

(2) Every retailer or other person who sells a beverage in a designated container and who does not collect the environmental handling charge and the refundable deposit, or either of them, imposed by section 14.82 is deemed to have collected the amount not collected and is liable to account for that amount.

(3) Every retailer or other person who collects the environmental handling charge and refundable deposit from the purchaser of a beverage in a designated container as required by subsection (1), or is deemed pursuant to subsection (2) to have collected those amounts, shall remit the amounts collected and deemed to have been collected to a collector at the times and in the manner prescribed.

1988-89, c.29, s.4.

**Returns and payments**

14.84(1) Every collector shall at the times and in the manner prescribed furnish a return to the minister responsible for the administration of *The Revenue and Financial Services Act*.

(2) Every collector shall at the times and in the manner prescribed pay to the minister responsible for the administration of *The Revenue and Financial Services Act* the amounts remitted to the collector pursuant to section 14.83.

1988-89, c.29, s.4.

**Collection, remission enforcement**

14.85(1) Unless otherwise provided for in this Part or in the regulations, the environmental handling charge and refundable deposit imposed by section 14.82 are to be collected and remitted to the minister responsible for the administration of *The Revenue and Financial Services Act* in accordance with Part III of *The Revenue and Financial Services Act* and the regulations made pursuant to that Part.

(2) The minister responsible for the administration of *The Revenue and Financial Services Act* may enforce the collection and remission of the environmental handling charge and refundable deposit imposed by section 14.82 in accordance with Part III of *The Revenue and Financial Services Act* and the regulations made pursuant to that Part.

(3) All amounts collected pursuant to Part III of *The Revenue and Financial Services Act* in respect of environmental handling charges and refundable deposits shall be deposited in the general revenue fund.

1988-89, c.29, s.4; 1993, c.50, s.5; 2004, c.10, s.17.

**Agreement with distributors**

**14.86** Subject to the regulations, the minister may enter into an agreement with any distributor:

- (a) setting forth the duties to be performed by the distributor with respect to the collection and accounting of the environmental handling charge and the refundable deposit imposed by section 14.82; and
- (b) dealing with any other matter that the minister considers necessary in connection with the distributor's duties pursuant to the agreement.

1988-89, c.29, s.4

**14.87 to 14.9 Repealed.** 1993, c.50, s.6.

**Refund**

**14.91(1)** Subject to subsection (4), every person who delivers a designated container to the operator of a depot is entitled to receive a refund respecting that container if:

- (a) the refundable deposit and environmental handling charge mentioned in section 14.82 have been paid; or
  - (b) the amount mentioned in subsection 14.94(2) has been paid.
- (2) A refund pursuant to subsection (1) shall be made to the person who delivered the designated container to the depot.
- (3) The operator of a depot may determine the maximum number of designated containers a person may deliver within a specified period and shall post notice of that number and specified period at each depot for which that operator is responsible.
- (4) The operator of a depot may refuse to pay a refund for any designated container in excess of the maximum number.

1988-89, c.29, s.4; 1999, c.20, s.4.

**Operator may refuse to pay refund**

**14.911(1)** The operator of a depot may refuse to pay a refund when the operator of the depot believes, on reasonable grounds, that:

- (a) the refundable deposit and environmental handling charge mentioned in section 14.82 have not been paid; or
  - (b) the amount mentioned in subsection 14.94(2) has not been paid.
- (2) The operator of a depot may request that a person delivering designated containers to a depot produce identification and provide an address.
- (3) No person delivering containers to a depot shall give false information to the operator of a depot or to an enforcement officer as defined in section 14.93.

1999, c.20, s.5.