TSA Driving sustainable outcomes for end-of-life tyres

TyreStewardship AUSTRALIA

Tyre Retailers Audit Handbook

Amendment 2.0

April 2025

Australian Government Accredited Product Stewardship Scheme

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Acknowledgement

Tyre Stewardship Australia acknowledges the Traditional Custodians of the land and waterways on which we live, work, and depend. We acknowledge the unique spiritual and cultural connection, and continuing aspiration that the Traditional Owners have for Country, and we pay respect to Elders, past, present, and emerging.

TyreStewardship AUSTRALIA

Purpose of this handbook

The purpose of this handbook is to develop a shared understanding among parties involved in the Tyre Product Stewardship Scheme (the Scheme) audit and compliance activities for Retailers.

This Handbook sets out the processes that apply to Tyre Stewardship Australia (TSA) audits, assessment of accreditation compliance and steps to resolve non-compliance. It ensures transparency in relation to TSA audits and explains what Retailers are required to do before, during and after an audit.

TSA manages audits of Scheme participants, including Retailers and reports to the Tyre Stewardship Australia Board.

The Handbook should be read in conjunction with the Tyre Product Stewardship Scheme Guidelines which set out the requirements that apply to Participants, including Retailers.

All Scheme documents, including this handbook, are available on the Internet at tyrestewardship.org.au

Further information contact TSA:

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Website: tyrestewardship.org.au

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Introduction 1.

The Tyre Product Stewardship Scheme 1.1

The Tyre Product Stewardship Scheme (the Scheme) is a voluntary industry scheme that commenced on in 2014 and received ACCC re-authorisation September 2024. The objectives of the scheme are to:

- Increase resource recovery and recycling; minimise the environmental, health and safety impacts of all end-of-life tyres (EOLTs) generated in Australia.
- Develop Australia's tyre recycling industry and markets for tyre derived products.

Tyre Stewardship Australia (TSA), a not-for-profit company limited by guarantee, funded by tyre importers, and is responsible for administering the Scheme.

Participants in the Scheme commit to play their part in ensuring end-of-life tyres are disposed of in a way that represents environmentally sound use (ESU).

There are several categories of Participants in the Scheme:

- Tyre importers and Vehicle importers
- Retailers (including car dealerships and tyre retreaders)
- Fleet operators
- Local governments
- Collectors
- Recyclers
- Miners

Businesses and organisations apply to become accredited Participants in the Scheme. On becoming an accredited Participant, they are required to meet the commitments that are relevant to them. These commitments are set out in the Guidelines for the Tyre Product Stewardship Scheme (the Guidelines).

All Participants in the Scheme must commit to the following:

- Support the objectives of the Scheme (above).
- Deal transparently and ethically with others involved in the tyre supply chain, including consumers.
- Promote the Scheme to the community, other businesses and organisations, as directed by TSA.
- Use the Scheme's branding and logo and adhere to the conditions that apply to that use, as directed by TSA.
- Comply with relevant laws and practices, including those that apply to the environment and occupational health and safety.
- Co-operate with audits, provision of required documents and undertake surveys as directed by TSA, and
- Report requested data to TSA as directed by TSA.

Tyre Retailers play an important role in the Scheme, and are defined as the following:

Tyre Retailer means a business or organisation that offers products for sale at retail through any means, including sales outlets, catalogues, or the Internet. For the purposes of the Scheme, a tyre retreader is also a retailer.

Retailers have specific, additional commitments, these are to:

a. Take responsibility for environmentally sound use of EOLTs left with retailers when consumers purchase tyres.

b. Deal only with collectors and recyclers accredited by TSA when disposing of EOLTs.

Or

c. Where dealing with a non-accredited collector, ensure contractual arrangements specify that all EOLTs are provided to an accredited tyre recycler for environmentally sound use.

d. Regularly provide data (report) to TSA on the types and numbers of EOLTs provided to tyre collectors and / or recycler and / or their alternative disposal route, as directed by TSA.

e. Deal ethically and transparently with consumers, specifically in relation to the fees and charges associated with the environmentally sound use of EOLTs, and

f. Undertake regular reviews of arrangements with collectors and recyclers.

Accreditation and Compliance Processes 2.

Objectives of the Tyre Product Stewardship Scheme Audit and Compliance Program 2.1

The objectives of the Tyre Product Stewardship Scheme audit and compliance program are to:

1. Ensure that accredited Participants meet their general and specific obligations under the Scheme at all times.
2. Verify information submitted by Applicants and conduct informal reviews of this information from time to time.
3. Conduct random and risk-based audits of Participants' activities and processes to ensure compliance with the Scheme.
4. Protect the credibility of the Scheme and the interests of Participants through a strong and well-resourced audit regime.
5. Require Participants to inform TSA of any changes to their arrangements for the collection and recycling of EOLT at the earliest opportunity.
6. Ensure that Participants notify TSA immediately if they can no longer meet their general and specific commitments under the Scheme and may be required to withdraw from the Scheme.

Obtaining TSA Accreditation 2.2

A Retailer must complete the steps to obtain TSA accreditation.

1. Retailer submits online application, that includes an outline of the operations.. TSA will confirm via email receipt of application.
2. TSA undertakes verification of application (including business details) and submits to TSA Leadership Team for approval.
3. Once application for Retailer accreditation is approved by the TSA leadership team, TSA will onboard the newly accredited retailer and make arrangements for the accreditation pack (i.e.TSA certificate / sticker) to be sent to Retailer.
4. As part of maintaining accreditation, Retailers commit to participating in risk-based audits as directed by TSA.

Tyre Product Stewardship Scheme (TSA) Audits 2.3

TSA audits assess whether an applicant (Retailer) meets and complies with the commitments that their organisation has made to the Scheme.

Retailers are required, regardless of their status as Participants in the Scheme, to comply with all relevant legislation and regulatory obligations that apply to them in the jurisdiction/s in which they operate. Therefore, a TSA audit does not necessarily assess compliance with all legislation or regulation, however it does assess compliance with Commitments made by the Participant regarding complying with relevant legislation.

Definition of a Tyre Product Stewardship Scheme Audit 2.4

A TSA audit is a systematic and documented verification process of objectively obtaining and evaluating audit evidence. This determines whether a Retailer in the Scheme is compliant in meeting its commitments as set out in the Guidelines and TSA Accreditation Logo Style Guide[1].

The scope of a TSA audit is limited to the collection of evidence that relates to compliance or non-compliance with those commitments. A TSA audit does not extend to any other matters.

A strong and well-resourced audit regime is essential to protect the credibility of the Scheme, the interests of Participants and the sound management of EOLTs.

As a voluntary scheme, the Scheme largely relies on self-regulation to achieve compliance, supported by robust administrative processes. Audits play an important role in establishing and maintaining the credibility of the Scheme and improving the level of compliance through feedback and education. Identification of non-compliance may result in a Retailer's suspension or revocation from the Scheme. Refer to section 2.6 for suspension / revocation process.

TSA operates one audit type for Retailers:

1. **Compliance Audits**
   – Ensure that Retailers are compliant with their TSA commitments on an ongoing basis.

Confidentiality and Privacy 2.5

Confidentiality and privacy are paramount. All information and data about businesses and organisations accredited and / or associated with TSA are treated with the strictest confidence.

Section 5.2.2 of the Guidelines states that 'TSA will treat all information and documents obtained during an audit as confidential. Disclosure of sensitive audit findings and observations will be restricted to audit personnel and TSA senior management and will not be shared with other Participants or the public.'

Information about Applicants and Participants is handled by TSA. When handling information regarding Retailers, TSA adheres to the highest standards of confidentiality and the protection of privacy. If required to make a decision regarding a Retailers accreditation status following a material or significant non-compliance with Scheme commitments, full disclosure of the identity of the non-complying business or organisation may be provided to the Board. It is not possible to conceal the fact that a Retailer is no longer part of the Scheme for either of the reasons discussed in Section 2.6.

TSA has also achieved ISO 27001:2022 certification for information security management, reinforcing our commitment to the security and safeguarding of data.

Non-Compliance Enforcement – Suspension or Revocation of Scheme Accreditation 2.6

Where a tyre Retailer has breached the requirements, TSA may:

- suspend a Retailer's accreditation immediately by giving notice in writing; or;
- revoke a Retailer's accreditation by giving 30 days' notice in writing.

Whilst a Retailer's accreditation is suspended, TSA reserves the right to revoke the accreditation of a Retailer if necessary.

A Retailer will first be provided with a reasonable opportunity to rectify the non-compliance (such as use of non-accredited collector or recycler) within a specified timeframe communicated by TSA.

1. TSA Style Guide is available upon request from TSA, to accredited participants.

Where a Retailer's accreditation is suspended, the Retailer does not need to re-apply again for accreditation. The Accreditation may be reinstated once TSA determines the compliance issue is resolved and TSA is satisfied that there is evidence to support the reinstatement of the accreditation.

Where a Retailer's accreditation is revoked, the business or organisation can re-apply for accreditation after 12 months have lapsed.

As a consequence of leaving the Scheme, through either resignation or revocation , a business or organisation:

- loses the right to use the Scheme's logo,
- loses the right to make claims about being a Participant to the Scheme, and
- loses its entry on the Scheme's website.

In some circumstances, TSA may elect to keep an entry on the Scheme's website, including a note that the business has been 'suspended', 'revoked' or is 'no longer TSA accredited'. This is at the discretion of TSA.

Where a Collector or Recycler's accreditation is suspended or revoked, Retailers will be provided with reasonable opportunity (4 weeks) to seek an alternative service provider to continue meeting their Scheme commitments.

Detailed Accreditation and Compliance Audit Processes

3.

On Site Compliance Audits (at the discretion of TSA)

3.1

1. Where a site visit is applicable, an Auditor arranged by TSA contacts the site/s at least two weeks prior to approximate audit date/s and provides an explanation of the audit, how long it will take, what information will be required, who will need to be in attendance and arrange a time with each site for the site audit.
2. Site audit is undertaken.
3. A copy of the audit report is provided to both the site and TSA upon the completion of the site audit.

Annual Retail Accreditation Renewal and Survey

3.2

Retailers are required to participate in an annual online audit to renew accreditation. Completion of this audit evidences the retailer's compliance with scheme commitments. This renewal of accreditation encompasses:

1. Retailer Details
2. Waste Tyre Collection
3. TSA Reporting
4. Ethical Practices and Transparency
5. Environment, Health & Safety
6. Emergency Preparedness
7. Fire Safety
8. Survey (optional)

Scope of Compliance Audits for Retailers

4.

TSA Audit Scope – key focus areas

TSA Scheme Guidelines and Commitments

- Objectives of the Scheme
    - Dealing Transparently and Ethically with Others
    - Scheme Promotion
    - Tyre Inventory System / Tyre Storage Management System.
- Environmentally sound use of EOLT's

Retailers

- Deal with TSA Accredited Collectors and Recyclers
- Data Reporting as directed by TSA
- Transparency of Fees Charged for Disposal
- Records / Inventory Management

General Regulatory requirements

For Retailers this is limited to tyre storage and fire safety (emergency response), as per TSA Best Practice Guidelines for Tyre Storage and Fire and Emergency Preparedness:

Requested Documentation and Information for Audits

5.

Attachment 1

Commitments and Compliance

Commitments to be addressed and examples of Evidence Assessed to determine Compliance during an Audit.

General Requirements

Requirement	Assessment
Deal transparently and ethically with others involved in the tyre supply chain, including customers.	**Reference:** Provision of evidence of downstream vendors (where required), promotional material of EOLT recovery – website, receipts given to customers showing fees.
Promote the scheme to the community, businesses, and organisations.	**Reference:** Promotional material, newsletters, stationery, website, articles.
Adhere to the conditions that apply to use of the Scheme's accreditation branding and logo.	**Reference:** Logo and other branding where used on document. Cross reference with TSA Branding Guidelines.
Comply with relevant laws and practices, including those that apply to the environment and occupational health and safety (OHS).	**Reference:** OHS policies and procedures, environmental policies and procedures, application, licenses where necessary.
Cooperate with surveys conducted by TSA.	**Reference:** TSA records.
Cooperate with audits conducted by TSA.	**Reference:** Timeliness of response to requests for documents from TSA, completion of TSA audits as required. Completion of online annual accreditation renewal.

Retailers

Requirement	Assessment
Take responsibility for the environmentally sound use of end-of-life tyres (EOLTs) received when consumers purchase tyres	Evidence: Use of an accredited collector/recycler
Provide data to TSA on the types and quantities of tyres requiring disposal or sold in each reporting period.	Evidence: Reporting data as directed by TSA

Requirement	Assessment
Deal only with collectors and recyclers accredited by TSA (or, when dealing with a non-accredited collector, ensure that contractual arrangements specify that all end-of-life tyres are provided to an accredited tyre recycler).	Evidence: Records showing collection of end-of-life tyres(such as invoices / receipts).government records / inventory requirements e.g. WasteLocate in NSW.,
Deal transparently and ethically with others involved in the tyre supply chain, specifically in relation to the fees and charges associated with the environmentally sound use of EOLTs.	Evidence: receipts given to customers showing fees, records of payments to collectors and recyclers (invoices / receipts),

Attachment 2

Example of Annual Retail Accreditation Renewal and Survey

The scope of TSA audits will primarily focus on Participant's commitments to support the Scheme..

While it is not TSA's remit to undertake an audit of Environmental, Health and Safety (EHS) aspects as part of the accreditation and compliance audit process (Retailers), it is relevant to TSA's objectives to minimise EHS impacts of managing end-of-life tyres and to ensure that Participants understand their obligation to comply with relevant regulations.

The following is the content contained in the Annual Retail Accreditation Renewal and Survey

Annual Retail Accreditation Renewal and Survey

EXAMPLE ONLY

Content

1. Retailer Details (mandatory for retailers to complete)
2. Accreditation Renewal (mandatory for retailers to complete)
3. Agreement/Sign off
4. Survey (voluntary)

1. Retailer Details

Introduction: As an accredited retailer, your business is part of a trusted network performing an important role in the responsible management of waste tyres. Having up to date details about your business is important to TSA as well as the consumers who are using your services.

*Past Self-Assessment Questionnaire (SAQ) submissions will pre-populate this section. It will be the responsibility of the party completing this form to make any applicable changes or notify TSA if changes cannot be made.

Business details:

- Trading Name,/Registered Business Name,
- Business ABN/ACN
- Business street address/Business contact person/ contact information/
  - Provision to update Business name and ABN if required

- Types of new tyres sold:
  - Motorbike and Passenger<includes SUV & 4WD
  - Truck and Bus
  - Industrial and Forklift (includes bobcat, crane etc.)
  - Agriculture and Forestry
  - Earthmoving/Rubber Tracks and Conveyor Belts
  - Other – (if selected requires more information).

2. Accreditation Renewal (Mandatory section)

As an accredited Retailer in the Scheme you are required to make commitments as set out in the Guidelines.

Making these commitments means your business:

- Supports a recycling industry who invest to manage waste tyres responsibly.
- Provides a level of assurance to consumers that the retailer they choose manages waste tyres responsibly.
- Minimise the risks associated with waste tyres.
- Allows TSA to be better informed to assist the supply chain manage waste tyres

Waste Tyre Collection

- Do you commit to continue to use a TSA accredited service provider to collect waste tyres? Y/N
  - Please provide the Business Name of the collector you use (Text box)
- Are you a Dealership / Auto Mechanic
- Do you outsource tyre fitment services
  - (Please provide the name of your TSA accredited retailer)
- Are there instances where used tyres are returned to customer
  - If yes, roughly how many tyres are returned to customers monthly (Text box)
- Acknowledgement
  - Each State/Territory has unique regulations and guidelines concerning waste management. Retailers are designated as waste producers and consequently have specific responsibilities. These include providing waste tyre tracking information to authorities and retaining receipts to confirm the chain of custody for controlled waste under regulatory examination.

TSA Reporting

All Participants in the Scheme commit to report requested data to TSA. Reporting to TSA provides TSA with the insights to make informed decisions for the betterment of the waste tyre supply chain.

Retailer Support Tools: User Guide for Tyre Retailers using TSA's online Data Reporting Platform & Explainer Video

Accreditation & Scheme Promotion

Your business is part of a trusted network of accredited participants in Australia's circular tyre economy. Displaying the TSA accredited logo and Point of Sale brochures connects you to the mytyresmychoice consumer campaign and shows your customers that they can trust you to manage their used tyres responsibly.

- Please upload a photo of your Current TSA sticker (Upload image)
- Do you commit to displaying the accreditation sticker for the upcoming year
- Does your store display TSA point of sale material for customers

Need a top up? Let us know what you need.

POS brochures, brochure stand, tyre care tips brochure, replacement window sticker, current accreditation certificate

Follow this link to TSA Brand Guide for more information. Click here to access TSA's digital logo.

Ethical Practices and Transparency

- Acknowledgment to deal ethically and transparently with consumers

Retail participants do not fund TSA. TSA is funded by a levy imposed on Tyre Importers, Vehicle Manufacturers, and Miners ($0.25c per EPU sold in Australia). Importers who participate do so voluntarily.

Environment, Health & Safety (EHS)

TSA's objectives are to minimise EHS impacts of managing end-of-life tyres and to ensure that Participants comply with relevant regulations. Key EHS aspects, tyre storage and fire safety, including emergency response form part of TSA's audit scope.

Follow this link for more information about TSA's Best Practice Guidelines: https://www.tyrestewardship.org.au/guidelines/storage-guideline/

Emergency preparedness & response

- Does the site have an emergency evacuation plan and is it regularly reviewed

Fire safety equipment

Waste tyres are classified as high-risk waste due to their potential to catch fire and the environmental hazards associated with their improper disposal. Effective management and recycling practices are essential to mitigate these risks and ensure the safety of communities and the environment.

Tyre storage, and fire safety form part of TSA's audit scope. For Retailers guidance on tyre storage and fire safety refer to Tyre Stewardship Australia Best Practice Guidelines on Tyre Storage and Fire and Emergency Preparedness. These guidelines present the Essential Requirements which have been deemed to comply with regulations across each Australian jurisdiction.

- Do you have fire safety equipment installed at your store Y/N
- Q: What fire safety equipment is installed at your store (Fire extinguishers/fire hose reel/other)
- Other fire safety equipment, please describe (Text box)

Acknowledgments:

- It is not TSA's remit to undertake an audit of EHS aspects as part of the accreditation and renewal audit process
- the onus falls upon the workplace and workplace parties to comply with relevant legislation and regulations

3. Agreement & Sign off

Scheme Commitments

Participants in the Scheme must commit to the following:

1. Support the objectives of the Scheme.
2. Deal transparently and ethically with others involved in the tyre supply chain, including consumers.
3. Promote the Scheme to the community, other businesses, and organisations, as directed by TSA.
4. Use the Scheme's branding and logo and adhere to the conditions that apply to that use, as directed by TSA.

5. Comply with relevant laws and practices, including those that apply to the environment and occupational health and safety.
6. Co-operate with audits, provision of required documents, and undertake surveys as directed by TSA.
7. Report requested data to TSA as directed by TSA.

Retailers have specific, additional commitments, these are to:

1. Take responsibility for environmentally sound use of EOLTs left with retailers when consumers purchase tyres.
2. Deal only with collectors and recyclers accredited by TSA when disposing of EOLTs or where dealing with a non-accredited collector, ensure contractual arrangements specify that all EOLTs are provided to an accredited tyre recycler for environmentally sound use.
3. Regularly provide data (report) to TSA on the types and numbers of EOLTs provided to tyre collectors and / or recycler and / or their alternative disposal route, as directed by TSA.
4. Deal ethically and transparently with consumers, specifically in relation to the fees and charges associated with the environmentally sound use of EOLTs, and
5. Undertake regular reviews of arrangements with collectors and recyclers.

Acknowledgments:

- I have read and understand the scheme commitments as displayed above
- I acknowledge that identification of non-compliance with scheme commitments may result in our suspension or revocation from the Scheme
- I agree that TSA can publicly acknowledge our participation in the Scheme

Name : person who has completed the form

Opportunity to provide TSA with Feedback

- Tell us how we are doing, TSA welcomes & values your feedback (Text box)

4. Retailer Survey (voluntary section)

TSA would like participants to complete a short survey to support further understanding of other aspects of the waste tyre supply chain. Whilst this is not a mandatory requirement, TSA is grateful for any additional information you would like to share as outlined in this survey.

Accreditation & Scheme Promotion

Accreditation Collateral

TSA would like to see how you display your point-of-sale brochures. You can upload a photo here.

Let us know what you think about the complementary material provided, it would be great to get some feedback and ideas.

- Do you use the accreditation logo on the following communication tools?
  - Customer invoices
  - Company letterhead
  - Embedded on email signature with your company's logo

Scheme Levy

Retail participants do not fund TSA. TSA is funded by a levy imposed on Tyre Importers, Vehicle Manufacturers, and Miners ($0.25c per EPU sold in Australia). Importers who participate do so voluntarily.

Find contributing tyre & auto brands here https://www.tyrestewardship.org.au/accreditation/find-contributing-tyre-brands/

- Do you sell new tyres which contain the Scheme Levy Y/N/UNSURE
- Do you display this as separate line item on invoice Y/N
- Can you provide an example of your invoice (Upload image)

Tyre Storage, Fire Safety & EHS

Designated waste tyre storage area/security

- Q: Are your waste tyres stored inside or outside (Tyre storage is inside retail address/Tyre storage is outside retail address/Both inside & Outside retail address/Other)
- Q: Please provide details if storage is at another location.
- Q: What is the maximum number of waste tyres that can be stored on site
- Please provide an image of tyre storage outside and/or inside (Upload image)

Waste tyre security

- Are waste tyres secured after hours Y/N
- Q: Does your store have appropriate security measures to prevent unauthorised entry, which are secure and well-maintained Y/N
- Q: What security measures are in place (Security fencing/Secure lockable gates/CCTV cameras/ Motion detectors, sensor lighting/Other)
- Other security measures, please describe (Text box)

Tyres & Disposal

Waste Tyre Disposal

- Q: How frequently are waste tyres collected (Weekly/Fortnightly/Monthly/Other)

  If other please provide details (Text box)
- Q: Are there times when collection frequency results in storage constraints
- Q: Are you able to manage this in the interim
- Q: Can you provide the cost incurred to your business for tyre disposal? (average per unit) (Tick boxes with amounts for CAR, Tick boxes with amounts for TRUCK, open text for INDUSTRIAL/ FORKLIFT/EARTHMOVER/AGRICULTURAL)
- Q: Do you pass on tyre disposal fees to customers Y/N
  - If no, is disposal fee included in the cost of the new tyres Y/N
- Any additional comments you would like to share about tyre disposal (Text box)

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