

## **EXPANDED FUEL TAX EXEMPTIONS FOR FORESTRY INDUSTRY**

The 2006 Budget announced that effective March 7, 2006, the eligible uses of tax-exempt marked fuel by businesses in the forestry industry have been expanded.

Eligible uses of tax-exempt marked fuel by businesses in the forestry industry now include the following activities:

- Harvesting of forest products
- Processing of forest products
- Off-road transportation and handling of forest products, including disposal of waste material
- Construction and maintenance of logging roads

Businesses in the forestry industry will be able to purchase tax exempt marked fuel for use in these eligible activities. Independent contractors that perform any of these eligible activities may also use tax exempt marked fuel for those purposes.

Taxable clear fuel must still be used in equipment and vehicles for all other activities, including:

- Vehicles used for the on-road transportation of forest products
- Equipment used for the maintenance of equipment and buildings, such as manlifts and cranes
- Safety equipment, such as fire pumps
- Generators to produce electricity

For further information, please contact:

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