



Revenue Division

Farm Fuel Program P.O. Box 5012 Regina SK S4P 3M3

Signature: _

Application For A Fuel Tax Exemption Permit

306-787-7587 (Regina Residents) 1-800-667-7587 (Toll Free)

(Farmers, Commercial Fishermen, Trappers, Loggers)

IMPORTANT:

- Before completing this application, please read the attached information sheet to be sure you qualify for a Fuel Tax Exemption Permit.
- Please answer all the questions and sign the Applicant Delclaration below.

HEALTH SERVICES CARD NO.	
	L
MAILING ADDRESS	
	City, Town, Village or Hamlet Province Postal Code Area Code Phone Number
BUSINESS NAME (if any):	
Please Note: If your farm is a	partnership, co-operative or corporation, please see the next page.
TYPE OF OWNERSHIP (x)	Sole Proprietorship Partnership Corporation or Co-operative
YPE OF OPERATION (x)	farming Fishing Trapping Logging Other
SECTION B: To be Completed	By Farmers R.M. No. Quarter Section Township Range Meridian
LEGAL LAND DESCRIPTION OF H	
FARM ACREAGE: (Do not include I	and you rent to others.) Total Acres Cultivated Acres
YPE OF FARM (x): ☐ Field Crop MONTH/YEAR YOU STARTED FAF	
AVERAGE GROSS ANNUAL SALE PROVIDE AN ESTIMATE IF THIS IS	S OF YOUR PRIMARY FARM PRODUCTS ARE \$S YOUR FIRST YEAR \$
CANADIAN WHEAT BOARD PROD SSUED TO	UCER I.D. NUMBER CROP YEAR
LICENSE PLATE NUMBER OF YOU	JR PRIMARY FARM VEHICLE
SECTION C: To be Completed	By Commercial Fisherman, Trappers and Loggers.
List licenses or permits you h	old which authorize you to engage in commercial fishing, trapping or logging in Saskatchev
License, Permit or Contrac	t No. Issued By: Date Issued: Issued in name of:
APPLICANT DECLARAT	ON:
an application that is false in any ma Number with the Saskatchewan Hea	I certify that the fuel I purchase with my exemption permit will be used in my farming, commercial and the information given in this application is true and correct. I understand that it is an offence to submit sterial way. I authorize the Department of Finance to verify my residency and Family Unit Registration with Insurance Registration File, to verify with the Canadian Wheat Board that I hold a valid Canadian Wheat my Income Tax records on file with Canada Revenue Agency, only for the purpose of verifying my

Phone Number: (_____) __

To be completed only if your farm operation is a partnership, co-operative or corporation involving more than one individual.

Please provide the following for each <u>additional</u> individual actively involved in the production of primary farm products for this farm operation or as a primary producer of renewable resources.

For each individual please

						iı	Sales of Pr	Gross Annual imary Farm cts are:	
Partner	Saskatchewan Health Services Card Number	Surname	Given Name	City/Town Village/Hamlet	Cultivated Acres	Canadian Wheat Board Permit Book Number	Above \$10,000	Below \$10,000	
ΑL									
ВЬ									
C L									
D L									
EL									
F∟									
G L						ш- ш-			
		nership, Co-operative or Co	orporation was esta	ablished:		 -			
informa	my residency with the Saskat	I certify that the fuel I purch is true and correct. I understand	d that it is an offence to ration File, to verify wit	submit an application that th the Canadian Wheat Bo	it is false in any pard that I hold	mercial fishing, trapping or logging op r material way. I authorize the Depar a valid Canadian Wheat Board Perm farm products.	tment of Fina	nce to	
Partner A Signature				Partner E Signature					
Partner B Signature			Partner F Signature						
Partner C Signature				Partner G Signature					
Partne	er D Signature			Partner H Sig	nature				

Use additional sheets if more spaces are needed.



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(Farmers, Commercial Fishers, Trappers and Loggers)

ELIGIBLE PERMIT HOLDERS

The following may obtain a Fuel Tax Exemption Permit:

- Farmers, commercial fishers, trappers and loggers. The permit allows them to purchase marked diesel fuel and propane tax exempt from bulk fuel dealers for use in their own farming or primary producing operations. In addition, these permit holders are able to purchase 80% of their farm or primary producing use gasoline tax exempt from bulk dealers.
- Custom farm operators. The permit allows custom farm operators to purchase marked diesel fuel for use in their unlicensed farm machinery while carrying out farming activities for a farmer. They must contact the Farm Fuel Program to obtain a Temporary Fuel Tax Exemption Permit for use only while they are doing contract work for an eligible farmer.
- Please note that effective January 1, 2004, fuel tax paid on retail purchases is not eligible for a refund.

PERMIT RENEWAL PROCESS

- Fuel Tax Exemption Permit holders receive an application form each year to renew their permit for the upcoming year.
- As part of the annual renewal process, farmers, commercial fishers, trappers and loggers will be required to pay the fuel tax on gasoline and propane purchased with their permit, but used for personal or non-farm business purposes.

DEFINITIONS

Farmer

A person who meets at least one of the following criteria:

- The person owns or rents at least 75 acres (30 hectares) of cultivated land in his or her own name and is a current holder of a valid Canadian Wheat Board Permit; or
- The person receives annual gross revenue of at least \$10,000 from the sale of primary farm products that he or she produced in Saskatchewan. (Please see list of primary farm products on next page.)

Fisher

A person who primarily engages in commercial fishing and who holds a commercial fisher's license issued under The Saskatchewan Fishery Regulations, 1995

Trapper

A person who primarily engages in fur trapping and who holds a Northern Fur Conservation Area Trapper's License or a Southern Saskatchewan Trapper's License issued under The Wildlife Regulations, 1981.

Logger

A person whose business is the harvesting and marking of trees, constructing of logging roads (but not maintenance of roads), reforesting or supervising of commercial logging activities.

Custom Farm Operator

A person/business who contracts with the holder of a valid Fuel Tax Exemption Permit to carry out a farming activity.

(continued on next page)

ELIGIBLE USES OF TAX FREE MARKED DIESEL FUEL

- Marked diesel fuel may be used by:
 - Farmers and "custom farm operators" for use in their unlicensed farm machinery while carrying out farming activities for a farmer who holds a valid Fuel Tax Exemption Permit;
 - Farmers in their licensed farm vehicles, registerd as "Class F", for carrying out their own farming activities;
 - Farmers in their snowplow equipment, except where the snow removal is performed for a hamlet, village, town or city or for a commercial enterprise, the Government of Saskatchewan or the Government of Canada; and
 - Loggers in unlicensed logging equipment used in their logging operation.
- Marked diesel fuel may <u>not</u> be used for:
 - Non-farm business or employment purposes, including driving to and from a place of employment;
 - Transporting any material for compensation;
 - Operating licensed vehicles that are not required as "Class F"; or
 - Travelling to the U.S.A.

MISUSE OF FUEL TAX EXEMPTION PERMITS

- Bulk fuel dealers report their exempt fuel sales to Saskatchewan Finance. If, during the year, a permit holder purchases significantly more fuel than in previous periods, Saskatchewan Finance may ask the permit holder to provide an explanation for the increased usage. Unless an acceptable reason is provided, the permit may be cancelled. The permit holder will then be required to pay the tax on future purchases.
- Using a Fuel Tax Exemption Permit to purchase fuel for a taxable purpose may result in the permit being suspended or cancelled. In these instances, the permit holder will be required to pay all applicable taxes, penalties and interest.

PRIMARY FARM PRODUCTS

The following are considered primary farm products:

- Bedding plants, nursery and florist crops.
- Bees
- Cereal, oilseed and pulse crops
- Eggs
- Gamefish (Fish Farming)
- Forage crops including alfalfa, hay and clover
- Fruit
- Fur from animals including fox, mink, chinchilla and rabbit
- Honey
- Livestock including beef animals, sheep, goats, rabbits, hogs and wild game (game farming) and horses, but not horses raised for racing, exhibiting or for other personal uses
- Milk
- Poultry including chickens, geese, ducks and turkeys
- Specialty crops including lentils, sunflower seed and canary seed
- Sod
- Trees and shrubs
- Vegetables
- Wool

The following are **not** considered primary farm products:

- · Pet stock including cats, dogs, birds and fish
- Horses raised for racing, exhibiting or for other personal uses