



Date: _____ Phone Number: (____) _____ Signature: _____

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 **additional** individual actively involved in the production of primary farm products for this farm operation or as a primary producer of renewable resources.

Partner	Saskatchewan Health Services Card Number	Surname	Given Name	City/Town Village/Hamlet	Cultivated Acres	Canadian Wheat Board Permit Book Number	For each individual please indicate (X) if Gross Annual Sales of Primary Farm Products are:	
							Above \$10,000	Below \$10,000
A	_____	_____	_____	_____	_____	____ - _____	<input type="checkbox"/>	<input type="checkbox"/>
B	_____	_____	_____	_____	_____	____ - _____	<input type="checkbox"/>	<input type="checkbox"/>
C	_____	_____	_____	_____	_____	____ - _____	<input type="checkbox"/>	<input type="checkbox"/>
D	_____	_____	_____	_____	_____	____ - _____	<input type="checkbox"/>	<input type="checkbox"/>
E	_____	_____	_____	_____	_____	____ - _____	<input type="checkbox"/>	<input type="checkbox"/>
F	_____	_____	_____	_____	_____	____ - _____	<input type="checkbox"/>	<input type="checkbox"/>
G	_____	_____	_____	_____	_____	____ - _____	<input type="checkbox"/>	<input type="checkbox"/>
H	_____	_____	_____	_____	_____	____ - _____	<input type="checkbox"/>	<input type="checkbox"/>

Effective date the above Partnership, Co-operative or Corporation was established: _____

PARTNER DECLARATION:

I certify that the fuel I purchase with my exemption permit will be used in my farming, commercial fishing, trapping or logging operation and the information given in this application is true and correct. I understand that it is an offence to submit an application that is false in any material way. I authorize the Department of Finance to verify my residency with the Saskatchewan Health Insurance Registration File, to verify with the Canadian Wheat Board that I hold a valid Canadian Wheat Board Permit, and to have access to my Income Tax records on file with Canada Revenue Agency, only for the purpose of verifying my gross annual sales of primary farm products.

Partner A Signature _____

Partner E Signature _____

Partner B Signature _____

Partner F Signature _____

Partner C Signature _____

Partner G Signature _____

Partner D Signature _____

Partner H Signature _____

Use additional sheets if more spaces are needed.



Application for a Fuel Tax Exemption Permit

(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), reforestation 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, registered 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 **not** 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