

RTG: 109
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TAX EXEMPTIONS FOR FARMERS

The following goods may be purchased by a farmer who is in possession of a valid Revenue Tax Exemption Permit, exempt of revenue tax (PST) when purchased for use in farming and for no other commercial purpose.

-A-

Alarm systems that monitor temperature and humidity levels, if used to prevent death or damage to livestock or crops

Apiary equipment

- beekeeping supplies
- bee hives
- pollen traps
- smokers
- swarming poles and boxes
- wax extractors

Artificial insemination equipment

Auxiliary power generators

Axes

-B-

Bale elevators and loaders

Bale shredders, grapples and spears

Barn and stable cleaning equipment

- brooms
- automatic barn cleaners
- forks
- shovels
- wheelbarrows

Bees

Blacksmith tools

Buckets and pails

Bulk boxes specifically designed to haul farm products, fertilizer or pesticides and attached to farm wagons or trailers not registered for highway use or to a motor vehicle that is registered as a "farm truck" under the *Highway Traffic Act* Farm Truck Registration Regulations

-C-

Calcium chloride for farm tractor tires

Carcass incinerators

Chain saws and buck saws

Chains for farm tractor tires

Chemical application equipment, either self-propelled or for attachment to farm tractors

- field sprayers or dusters
- water pumps for sprayer tanks

Containers used to process, ship or deliver farm products, but not including containers mounted on trucks or trailers

Crop handling equipment

- bin loaders
- conveyors
- escalators
- grading equipment for farm products
- grain augers
- grain blowers
- grain cleaners
- grain moisture meters
- grain treaters
- potato bin loaders
- portable grain elevators

Crop harvesting equipment, either self propelled or for attachment to farm tractors

- combines
- potato harvesters
- swath turners

Crop nutrients

- fertilizer
- lime
- plant growth regulants

Crop planting equipment, either self propelled or for attachment to farm tractors

- planters and seeders

Crop protectants

- crop protectors
- fungicide
- herbicide
- insecticide
- pesticides
- rodent control devices and chemicals

-D-

Dump boxes, attached to farm wagons or trailers not registered for highway use or to a motor vehicle that is registered as a "farm truck" under the *Highway Traffic Act* Farm Truck Registration Regulations

-E-

Egg handling and grading equipment

- baskets, cartons and trays
- brushes
- candlers
- gathering equipment
- graders

Electric motors for use on farm machinery

Electronic controls and GPS systems for farm machinery

Equipment used to skin, flesh and preserve animal pelts

- fleshing machines
- pelting boards, knives and sleeves
- skinning machines

Equipment used to ventilate, dry, humidify, refrigerate or aerate farm product

- aeration systems
- hay drying fans
- humidifiers used in product storage
- refrigeration systems for feed and produce
- ventilation systems

-F-

Farm trailers not required to be registered under the *Highway Traffic Act*

Farm wagons not required to be registered under the *Highway Traffic Act*

Fencing equipment

- all types of fencing
- poles, posts and stakes
- posthole augers

Fertilizer and lime application equipment, for attachment to farm tractors

- applicators and spreaders
- fertilizer auger
- lime bulk boxes
- liquid fertilizer diluter, injectors and valves
- tanks

Flat beds attached to farm wagons or trailers not required to be registered for highway use or to a motor vehicle that is registered as a "farm truck" under the *Highway Traffic Act* Farm Truck

Registration Regulations

Fork lifts, either self propelled or for attachment to farm tractors

Forks

Fox tongs

Front end loaders, either self propelled or for attachment to farm tractors

- industrial front end loaders

-G-

Grease

Greenhouse glass cleaning equipment

Greenhouse material handling equipment

- carriers
- material handling
- pots and flats
- soil mixing machinery

Greenhouse thermostats and humidistats

- humidistats
- thermostats and temperature controls

Greenhouse watering systems

- feed water treatment equipment
- watering equipment and programmers

-H-

Hay and forage crop harvesting equipment, either self propelled or for attachment to farm tractors

- bale wrappers
- baler twine and ties
- balers
- forage harvesters
- mowers and mower conditioners
- rakes and tedders
- silage cutters

Heaters, (salamander)

Heating systems for incubators or farrowing crates

Hoes

Horse harness and hardware

Horseshoes

Hydrometers

-I-

Incubation equipment and supplies

- heat lamps and bulbs
- incubators
- equipment and light bulbs to promote or inhibit growth

-L-

Labels for packaging product for sale

Ladders designed for fruit picking

Land drainage tile

Land irrigation systems

- applicators
- pipes, tubing and fittings
- pumps
- submergible pumps
- sprinklers

- water pumps
- Land tillage and cultivating equipment, for attachment to farm tractors
 - brush cutters
 - chisel plows
 - cultivators
 - harrows
 - moldboard plow
 - rototillers
 - weeders
- Light bulbs
 - HID lamps
 - HPS or LPS (high and low pressure sodium)
 - MH (metal halide or multi vapor)
 - MV (mercury vapor)
 - infrared heat lamps
 - plant grow lamps
 - tough skin bulbs or Teflon coated bulbs
- Lightning rods
- Livestock
 - cattle
 - horses
 - poultry
 - sheep
 - swine
- Livestock bedding materials
 - sand
 - sawdust
 - shredded paper
 - straw
 - wood chips
- Livestock feed and feed additives
 - grain
 - hay
 - hay salt
 - molasses
 - salt licks
- Livestock feeding equipment, systems and controls
 - automatic systems and controls
 - bins and carts
 - bottles and pails for feeding and drenching
 - cookers, grinders, mixers and grain rollers
 - hammer mills
 - scoops
- Livestock grooming and cleaning equipment
 - foot rot shears
 - hoof trimming knives
 - hoof trimming stalls
 - shampoos for livestock

- sheep shears and clippers
- vacuum cleaners for livestock
- Livestock handling equipment
 - bull rings, staff and snaps
 - cattle squeezes
 - cow stanchions and ties
 - dehorner, both paste and wire
 - head gates
 - hobbles
 - kick restrainers
 - livestock cages
 - portable corrals
 - poultry debeakers
 - prod poles
 - stock boxes
 - tooth nippers
 - wire mesh for livestock cages
- Livestock health maintenance and monitoring equipment
 - calf pullers
 - castrators, holders and knives
 - gestation calenders
 - lamb savers
 - mastitis detectors
 - nipples
 - obstetrical saw wire
 - pregnancy testers
 - ROP test bottles
 - sow collars, stalls and ties
 - udder infusion tubes
- Livestock identification equipment
 - ear notchers
 - marking pencils and guns
 - tags
 - micro chips
 - bar coding equipment
- Livestock protective equipment
 - animal blankets
 - animal boots
 - animal foot baths
 - cattle back rubbers, oilers and oiler concentrates
 - protectors
 - rumen magnets
- Livestock watering equipment
 - electric deicers for stock tank
 - nozzles
 - portable immersible heaters and warmers for water troughs
 - troughs
 - watering bowls

-M-

Manure handling equipment

Manure spreaders

Milking and milk storage equipment

- coolers and storage tanks
- liners, strainers and filters
- milking machines
- milking parlor equipment
- pipelines and transfer systems
- rubber mats for parlors
- stools
- teat dip, dilators, instruments, protectors and spray
- udder supports and wash

Mulch

-O-

Oil

-P-

Parts designed for any goods exempted by this section

- batteries
- complete parts
- fan belts
- filters
- hydraulic
- machine bolts, nuts and washers
- spark plugs
- hoses tires

Plants

Potting machine

Prefabricated or portable storage bins

- grain bins

Protective clothing and devices used in the distribution of controlled chemicals

Pruning clippers and shears

-R-

Rakes

Removable pens, crates, stalls and flooring for livestock

- farrowing crates
- plastic flooring for pens and stalls
- rubber cow mats

Repair labour to service any goods referred to in this section

Rock pickers

Rope

-S-

Scales and weight tapes

Seed treaters

Seeds

Shovels

Silo unloaders

Skid steer loaders and fork lifts

Soil additives and pasteurizers

- soil packers and pulverizers

- soil saver cloth

Sub soilers

-T-

Tarpaulins

Tow cables

Tractors (compact utility class or greater)

Two way radio equipment for use on farm machinery

-V-

Ventilation equipment for farm buildings

Veterinary services and supplies

- antibiotics
- balling guns
- disinfectants
- drugs
- medicines and medicaments
- needles and syringes
- obstetrical chains and handles
- polypropylene glycol for ketosis
- scours tablets
- sterilization equipment
- thermometers
- vaccines
- veterinary tools and supplies
- vitamins
- wound dressing

-W-

Weed and stubble burners

Welding supplies

Wheelbarrows

Wool cards

REFUNDABLE GOODS

The following goods may not be purchased exempt of revenue tax (PST). However, when purchased by a farmer, in possession of a valid Revenue Tax Exemption Permit, for use in a farming operation and for no other commercial purpose the tax paid may be refunded.

All terrain vehicle (4x4 with a minimum 400cc engine displacement)
Snowblowers for attachment to tax exempt equipment
Snowplows for attachment to tax exempt equipment.

To qualify for the refund a farmer must:

1. Apply in writing;
2. Attach original invoices, receipts and other documentation;
3. The goods must have been purchased within 4 years of the date of the application;
4. Evidence must be provided to satisfy the Minister that the goods were used exclusively in a farming operation.

Further Information

For copies of the *Revenue Tax Act* and Regulation and any inquiries regarding this Revenue Tax Guide, please contact:

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Department of the Provincial Treasury
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