

June, 1980

Circular No. 5-80

TO: ALL VENDORS

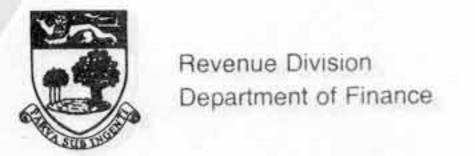
Attached for your future guidance are updated lists relating to the agricultural exemptions that are available to consumers and farmers.

If you have any questions regarding any items on these lists, please don't hesitate to contact this office.

The lists you received earlier with Circular No. 2-80 dated February 29, 1980 should now be destroyed.

I Chaman

W. R. NOONAN Provincial Tax Commissioner



June, 1980

The following agricultural-related goods are exempt from tax when purchased by any consumer:

bale ties binder & baler twine brooders & parts butter churns & butter making equipment candlers chick boxes chick & poultry founts parts & control containers used in packaging farm produce for market cow bells, chains, halters, stanchion & water bowls cream cans cream separators dairy pails dairy thermometers dusters & sprayers egg cartons, baskets & crates float valves if part of exempt equipment farm machinery & parts farm trailers & wagons forks galvanized wire hay carrier hoes hog feeders horse-drawn vehicles horse shoes horse halters harness & hardware for horses

insecticides incubators & parts leg bands & wing tags litter carrier livestock livestock clippers metal nest & nest eggs milk bottle caps milk & cream coolers milk cans milk line milk strainers & filters milking machines picking bags potato bulk boxes poultry feeders & waterers poultry netting pruning shears pulleys rakes rope scythes & blades shovels sickles silo unloaders single trees & irons toe punch water heater designed for farm use water warmer wheel barrows wing band pliers

The following goods are exempt from tax when purchased by a farmer providing the farmer supplies and the vendor records on an invoice the permit number of the farmer:

auxiliary power generators

bolts and nuts

bulk milk storage tanks

C - B radios

chain saws

escalators

electric fencer

electric motors for use on farm machinery

fencing material

irrigation systems

master heater

refrigeration equipment for product storage

snowblowers attached to and powered by a farm tractor

snow plows

ventilating fan

veterinary equipment

batteries -

fan belts

oil filters

for farm machinery only

spark plugs

generators

tires