



Revenue Division
Department of Finance

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.

W. R. NOONAN
Provincial Tax Commissioner



June, 1980

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

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

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|--|------------------------------------|
| bale ties | insecticides |
| binder & baler twine | incubators & parts |
| brooders & parts | leg bands & wing tags |
| butter churns & butter making equipment | litter carrier |
| candlers | livestock |
| chick boxes | livestock clippers |
| chick & poultry founts | metal nest & nest eggs |
| parts & control | milk bottle caps |
| containers used in packaging farm produce for market | milk & cream coolers |
| cow bells, chains, halters, stanchion & water bowls | milk cans |
| cream cans | milk line |
| cream separators | milk strainers & filters |
| dairy pails | milking machines |
| dairy thermometers | picking bags |
| dusters & sprayers | potato bulk boxes |
| egg cartons, baskets & crates | poultry feeders & waterers |
| float valves if part of exempt equipment | poultry netting |
| farm machinery & parts | pruning shears |
| farm trailers & wagons | pulleys |
| forks | rakes |
| galvanized wire | rope |
| hay carrier | scythes & blades |
| hoes | shovels |
| hog feeders | sickles |
| horse-drawn vehicles | silo unloaders |
| horse shoes | single trees & irons |
| horse halters | toe punch |
| harness & hardware for horses | water heater designed for farm use |
| | water warmer |
| | wheel barrows |
| | wing band pliers |



June, 1980

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

spark plugs

generators

tires

for farm machinery only