

RTG: 177

October 2008

PET FOOD AND LIVESTOCK FEED

This guide provides information on the application of revenue tax (PST) to pet food and livestock feed.

PET FOOD

On June 18, 1993, clause 12(1)(v.1) of the *Revenue Tax Act*, which provided a general exemption from PST on the purchase of pets and pet food, was repealed. Effective that date, pets and pet food became subject to PST. (Refer to RTG:149 for more information).

Pet foods are taxable goods, and are subject to PST, regardless of where purchased. Taxable pet food includes, but is not limited to:

- Therapeutic, diet, organic, medicated or other specialty pet food (even if purchased on the advice, direction or prescription of a veterinarian)
- Food purchased to feed wild birds

LIVESTOCK FEED AND AGRICULTURAL FEEDS

Clause 12(1)(j.2) of the *Revenue Tax Act* provides an exemption to all purchasers of agricultural feeds, including grain, milled products and other agricultural feeds.

A farmer who is in possession of a valid Revenue Tax Exemption Permit may purchase livestock feed exempt of PST when acquired for farm use and not for any other commercial operation. (Refer to RTG: 109 for more information).

FURTHER INFORMATION

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

Taxation and Property Records Division
Department of Provincial Treasury
PO Box 1330
Charlottetown PE C1A 7N1

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