



## Farmers

### Provincial Sales Tax Act

Latest Revision: The revision bar ( | ) identifies changes to the previous version of this bulletin dated March, 2013. For a summary of the changes, see Latest Revision at the end of this document.

This bulletin provides information to help farmers understand how the provincial sales tax (PST) applies to their businesses.

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### Qualifying Farmers

You are a **qualifying farmer** if you are an owner or lessee of land classified as a farm under the *Assessment Act* of BC.

You may also be a qualifying farmer if you meet any of the following criteria:

- **Beekeepers, or Mushroom, Egg, Hog, Poultry, Rabbit or Fur Farmers**
  - You are an owner (as defined under the *Assessment Act*) or lessee of land who uses less than 0.8 hectares of that land for beekeeping, growing mushrooms, producing eggs, or for hog, poultry, rabbit or fur farming, and
  - You earned at least \$2,500 in gross income from those activities in the previous calendar year.

## ▪ **First Nations Farmers**

- You are a First Nation individual who is an Indian under the *Indian Act* (Canada) whose property is exempt under section 87 of the *Indian Act* (Canada), or under a provision of a final agreement equivalent to section 87 of the *Indian Act*,
- You farm on a First Nation reserve, or former reserve land now part of treaty lands (see the definition of First Nation land in the Provincial Sales Tax Exemption and Refund Regulation), which you use for a qualifying agricultural use (e.g. raising livestock), as defined under the *Assessment Act*, and
- You earned at least \$2,500 in gross income from the qualifying agricultural use of the land in the previous calendar year.

**Please note:** First Nations individuals are also exempt from PST on sales of general goods (i.e. goods that are not specifically listed farm equipment) where the sale takes place on reserve land. For more information on exemptions for First Nations individuals, please see [Bulletin PST 314](#), *Exemptions for First Nations*.

## ▪ **Out-of-Province Farmers**

- You use land located outside of BC for a qualifying agricultural use, as defined under the *Assessment Act*, and
  - if the area of the land is less than 0.8 hectares, you earned at least \$10,000 in gross income from the qualifying agricultural use of the land in the previous calendar year,
  - if the area of the land is 0.8 hectares or more but not more than 4 hectares, you earned at least \$2,500 in gross income from the qualifying agricultural use of the land in the previous calendar year, or
  - if the area of the land is more than 4 hectares, you earned gross income from the qualifying agricultural use of the land in the previous calendar year of at least the total of \$2,500 plus 5% of the assessed value of the area of land in excess of 4 hectares, for the purpose of real property taxation, in the jurisdiction in which the land is located.
- Out-of-province farmers that meet the criteria outlined in the sections above—Beekeepers, or Mushroom, Egg, Hog, Poultry, Rabbit or Fur Farmers, or First Nations Farmers—are also qualifying farmers.

## **Aquaculturists**

Qualifying aquaculturists are also qualifying farmers if they meet the criteria of a qualifying farmer as outlined above.

For information on who is a qualifying aquaculturist and exemptions that are available to qualifying aquaculturists, please see [Bulletin PST 103](#), *Aquaculturists*.

## **Exempt Farm Equipment and Other Goods**

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As a qualifying farmer, you may purchase or lease specifically listed farm equipment and other goods, such as tractors, combines and incubators, exempt from PST. The specifically listed items are only exempt from PST for qualifying farmers if used solely for a farm purpose.

The specifically listed exempt items are provided in Appendix 1 at the back of this bulletin.

## Parts for Exempt Farm Equipment and Other Goods

You do not pay PST on parts that are designed for exempt farm equipment or other goods when you use these parts to repair or manufacture exempt items you use solely for a farm purpose (e.g. bin bottoms for silos and granaries). Parts that are designed for exempt farm equipment or other goods do not have to come from the same company that made the equipment or other goods.

You pay PST on generic parts and materials used to manufacture or repair both exempt items and taxable items. This includes parts that can be used on a variety of items (e.g. nuts and screws).

## Related Services Exemption

If you are a qualifying farmer, you are exempt from PST on related services provided to exempt farm equipment or other goods, or provided to install exempt items. For details on how to claim your exemption, see the section below, Claiming Exemptions.

However, as a general rule, if the equipment is taxable, services provided to the equipment are also taxable. This includes services to repair farm trucks or maintain backhoes.

For more information, please see [Bulletin PST 301](#), *Related Services*.

## Claiming Exemptions

If you are a qualifying farmer, to purchase or lease specifically listed farm equipment or other goods exempt from PST, at or before the time of sale or lease, give your supplier either:

- a completed *Certificate of Exemption – Farmer* ([FIN 458](#)) or
- your BC Farmer Identity Card, provided it has not expired (see below).

If you provide a *Certificate of Exemption – Farmer* ([FIN 458](#)), your supplier needs to keep this certificate as part of their records. You can make future purchases or leases of specifically listed farm equipment or other goods exempt from PST from this supplier based on the same certificate, provided the information on the certificate is still correct. You must complete a new exemption certificate if the information has changed.

If you do not provide a completed exemption certificate or your BC Farmer Identity Card at or before the time of the purchase or lease, you are required to pay PST. If you provide the required documentation after the purchase or lease but within 180 days, the supplier may refund or credit you the PST charged. For more information on refunds and credits by suppliers, please see [Bulletin PST 400](#), *PST Refunds*.

**Note to suppliers:** If your customer claims an exemption as a qualifying farmer with an exemption certificate or BC Farmer Identity Card, and it is later found that the purchaser or lessee did not qualify for the exemption, your customer is liable for any PST, interest and penalties associated with the purchase or lease. However, if you had reason to believe that your customer was not entitled to the exemption (e.g. your customer provided you an exemption certificate stating that the equipment was being purchased for farm use, but you know the farm is no longer operating) and you provided the exemption, you may also be subject to an assessment.

## BC Farmer Identity Cards

If you are a qualifying farmer, you may provide a BC Farmer Identity Card, provided it has not expired, to the supplier as an alternative to the exemption certificate. Your supplier must either make a copy of the card or document your name, address, card number and expiry date for their records.

To apply for a BC Farmer Identity Card, please visit the BC Agriculture Council (BCAC) website at [bcac.bc.ca](http://bcac.bc.ca) or contact the BCAC at 1 866 522-3447.

## Refunds for Qualifying Farmers

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If you are a qualifying farmer and you pay PST on specifically listed exempt farm equipment or other goods, you may qualify for a refund.

### Requesting a Refund from your Supplier

If you paid PST to your supplier on exempt farm equipment or other goods because you did not provide the required documentation to support your eligibility for exemption at the time of sale or lease, your supplier may provide you with a refund or credit of the PST paid if you provide the required information within 180 days of the date the PST was paid.

### Requesting a Refund from the Ministry

To apply for a refund from the ministry, please provide us with a completed *Application for Refund of Provincial Sales Tax (PST) – Qualifying Farmers, Aquaculturists, Fishers (FIN 355/FAF)* and the required supporting documentation listed in the form instructions. Send your refund application and supporting documents to the address provided on the application form.

The ministry must receive your refund claim within four years from the date you paid the PST. If you receive a refund from your supplier, you cannot also apply for a refund from the ministry.

### New Qualifying Farmers

Until you are a qualifying farmer, you pay PST on all farm equipment and other goods you use in your business. Once you qualify, you can apply for a PST refund on specifically listed farm equipment or other goods, and on parts for specifically listed items that you purchased and leased within the two-year period prior to meeting the criteria as a qualifying farmer.

## Taxable Farm Equipment

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### When to Pay PST

As a qualifying farmer, you may purchase or lease specifically listed farm equipment and other goods exempt from PST. PST applies to all other farm equipment and other goods that are not specifically listed unless your business qualifies for another exemption or the equipment is not taxable. For more information, please see the section below, Other Exemptions.

A list of examples of taxable items is provided in Appendix 2 at the end of this bulletin. If your supplier does not charge you PST on taxable items, you must self-assess the PST due on your next PST return.

If you do not have a PST number, you must self-assess the PST due using a *Casual Remittance Return (FIN 405)* on or before the last day of the month following the month you

purchased or leased the taxable items. For example, if you purchased a taxable item in June, you must file the return and pay the PST no later than July 31.

## **Purchases and Leases from Out-of-Province Suppliers**

As a qualifying farmer, you may purchase or lease specifically listed farm equipment and other goods exempt from PST from out-of-province suppliers.

If you purchase or lease taxable goods from an out-of-province supplier, you pay PST on the total amount that you pay to bring the goods into BC, including charges for transportation, customs, excise, and any other costs, except the goods and services tax (GST). If the supplier does not charge you PST at the time of the sale or lease, you must self-assess the PST due. If you have a PST number, you must self-assess the PST due on your next PST return.

If you do not have a PST number, you must self-assess the PST due using the *Casual Remittance Return (FIN 405)* on or before the last day of the month following the month you brought, sent or received goods into BC. For example, if you brought taxable goods into BC in June, you must file the return and pay the PST no later than July 31.

## **Electricity, Heat, Natural Gas and Fuel Oil**

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### **Electricity Sold to a Qualifying Farmer for Residential and Farm Use**

PST does not apply to electricity if:

- the electricity is purchased by a qualifying farmer for residential use in a residential dwelling and for a farm purpose and not for any other purpose, and
- the electricity for residential use and for a farm purpose is provided through the same meter.

### **Electricity, Heat, Natural Gas and Fuel Oil Purchased by a Qualifying Farmer for Farm Use**

PST does not apply to electricity, heat, natural gas or fuel oil purchased for farm use, but PST does apply when these energy products are purchased for other uses (unless a specific exemption applies), including energy used to package produce from another farm and energy used to operate a retail stand. PST applies to electricity, heat, natural gas or fuel oil used for these purposes.

If you use these energy products for both farm and other uses (other than electricity for residential use), to receive a PST exemption for the farm use portion, you need to have separate meters or separate storage tanks.

**Please note:** The 0.4% tax on energy products to raise revenue for the Innovative Clean Energy (ICE) Fund (the ICE Fund tax) applies to purchases of natural gas and fuel oil, other than kerosene used for heating, cooling or raising steam, and certain purchases of propane even when those energy products are purchased for a farm use.

For more information on the ICE Fund tax or information on the PST exemption for residential energy products, please see [Bulletin PST 203](#), *Energy and Energy Conservation*.

## Motor Fuel and Propane

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### Motor Fuel

In certain situations, farmers are eligible for certain tax reductions and exemptions under the *Motor Fuel Tax Act* on fuel for an authorized use in authorized machinery or in an authorized motor vehicle. For more information, please see [Bulletin MFT-CT 003](#), *Coloured Fuels*.

### Propane

Effective April 1, 2013, purchasers of propane for any purpose will be required to pay tax under the *Motor Fuel Tax Act* at a rate of 2.7¢ per litre unless a specific exemption applies.

In certain situations, propane purchased by farmers or qualifying persons is exempt from motor fuel tax. For information, see [Bulletin MFT 014](#), *Propane Exemptions*.

## Change in Use

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If you purchase specifically listed farm equipment or other goods exempt from PST, and later use that item for a taxable purpose (e.g. personal or non-farm commercial use), PST applies as of the date the use changes. You calculate and self-assess PST on the greater of the depreciated value or 50% of the original purchase price.

The depreciated value is determined as follows:

Depreciated value = Purchase price - [purchase price x depreciation rate]

The depreciation rate for general farm equipment is the total of the following:

- 20% for each full year (12 consecutive months; not a calendar year) since you purchased the equipment, plus
- 1.667% per 30-day period in a partial year (note: in calculating a 30-day period, you exclude the first day and periods of less than 30 days must be computed to the nearest 30-day period with 15 days counted as one 30-day period).

For example, if you purchase farm equipment on May 12, 2013, and use it for a taxable purpose on June 30, 2014, the depreciation rate would be 23.334%, calculated as follows:

- 20% for the full year running from May 12, 2013 to May 11, 2014, plus
- 3.334% (1.667% x 2 = 3.334%) for the 30-day period running from May 12, 2014 to June 10, 2014 and the 20-day period running from June 11, 2014 to June 30, 2014.

## Other Exemptions

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### Animals and Plants

You do not pay PST on animals, plants or trees if the products of that animal, plant or tree ordinarily constitute food for human consumption, such as cows, sheep and pigs, or fruit trees and vegetable or herb seedlings.

### Horses

Horses do not qualify under the above exemption. However, horses, other than race horses and equestrian horses, are specifically listed farm equipment and may be purchased or leased exempt by qualifying farmers if used for a farm purpose.

Horses purchased for pleasure use by riding stables and academies for trail rides, guides, outfitters etc. are not used for a farm purpose and are taxable.

## **Containers and Packaging Materials**

You do not pay PST on containers and packaging materials that form part of the merchandise you sell. These items may be purchased exempt of PST when certain conditions are met.

If you have a PST number, provide your number to the supplier to receive this exemption. If you do not have a PST number, provide your supplier with a completed *Certificate of Exemption – General* ([FIN 490](#)).

For more information, please see [Bulletin PST 305](#), *Containers and Packaging Materials*.

## **Production Machinery and Equipment Exemption**

If you are engaged in the secondary manufacturing of agricultural products, you may qualify as a manufacturer and be eligible for the production machinery and equipment exemption. You may qualify as a manufacturer if you make products such as wine, cider, preserves, sauces, cheeses, smoked meats and sausages. If you qualify as a manufacturer, you may purchase equipment used in the manufacturing process of such products exempt from PST.

**Please note:** To qualify as a manufacturer, you must have a reasonable expectation that your sales of manufactured products or your manufacturing costs will exceed \$30,000 per year.

For more information, please see [Bulletin PST 110](#), *Production Machinery and Equipment Exemption*.

## **Safety Equipment and Protective Clothing**

The following safety equipment and protective clothing is exempt from PST:

- work-related safety equipment and protective clothing designed to be worn by, or attached to, a worker if required under specified provincial work safety legislation when purchased or leased by an employer, self-employed person or educational institution,
- specifically listed work-related safety equipment and protective clothing designed to be worn by a worker, and
- specifically listed general safety equipment and protective clothing.

For more information, please see [Bulletin PST 100](#), *Safety Equipment and Protective Clothing*.



## Need more info?

Online: [gov.bc.ca/PST](http://gov.bc.ca/PST)

Toll free in Canada: 1 877 388-4440

Email: [CTBTaxQuestions@gov.bc.ca](mailto:CTBTaxQuestions@gov.bc.ca)

You can access our forms, publications, legislation and regulations online at [gov.bc.ca/PST](http://gov.bc.ca/PST) (go to **Forms** or **Publications**).

The information in this bulletin is for your convenience and guidance and is not a replacement for the legislation.

For up to date information on the return to PST, subscribe to our What's New page at [sbr.gov.bc.ca/msbr/whats\\_new/consumer\\_taxes/whatsnew.htm](http://sbr.gov.bc.ca/msbr/whats_new/consumer_taxes/whatsnew.htm)

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### Latest Revision

October 2013

- As a result of recent changes to the regulations, which are effective April 1, 2013:
    - Made minor adjustments to the list of exempt items in Appendix 1
  - Added information on how to calculate the depreciated value for change in use
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References: *Provincial Sales Tax Act*, section 25, 30, 82, 82.1, 92 and 145; Provincial Sales Tax Exemption and Refund Regulation, section 1 “First Nation individual”, “First Nation land”, “Indian”, “qualifying agricultural use”, “qualifying farmer”, “reserve”, “qualifying all-terrain vehicle”, 2, 32-35, 44-47, 74, 92, 129 and Schedule 2; Provincial Sales Tax Regulation, section 10 and 21.



## Appendix 1 - Specifically Listed Exempt Farm Equipment and Other Goods

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Qualifying farmers may purchase or lease the specifically listed farm equipment and other goods listed below exempt from PST if the equipment and other goods are used solely for a farm purpose.

This list is organized into groups for convenience purposes only and does not restrict the specifically listed exempt items to certain farm activities (i.e. any of these items may be purchased or leased by any qualifying farmer as long as they are used solely for a farm purpose).

### **Bees and Honey**

- Bee cages, queen bee cups for grafting bees and queen bee mailing cartons or boxes
- Bees
- Capping melters
- Comb honey wrappers and labels
- Containers for use for packaging honey for marketing
- Foundations that are designed for use in beekeeping
- Frames and end bars that are designed for use in beekeeping
- Honey extractors
- Honey storage tanks
- Honey uncapping plane
- Honey wire mesh strainers
- Pollen substitutes
- Pollinators
- Sections that are designed for use by beekeepers
- Staples and eyelets that are advertised or marketed for use in beekeeping
- Wire and wiring tack for frames that are designed for use in beekeeping

### **Dairy**

- Bulk milk tanks – including tanks for shipping milk
- Cream cans
- Cream separators
- Dairy brushes
- Dairy filters
- Dairy pails
- Milk bottle caps
- Milk cans
- Milk coolers
- Milk storage tanks
- Milk strainers and filters
- Milking machines – including any motors and pumps
- Milking parlour stalls

## Appendix 1 - Specifically Listed Exempt Farm Equipment and Other Goods

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- Milking parlour stools
- Teat dilators
- Teat dip

### **Poultry and Eggs**

- Brooders
- Chick boxes and staples for use for chick boxes
- Chick enclosure materials
- C-K-A Gene Chick treatment in mash
- Egg cartons and baskets
- Egg crates
- Egg immunization systems
- Egg packing equipment
- Hen specks
- Metal nests
- Nest eggs
- Poultry
- Poultry crates
- Poultry feeders, waterers, troughs and coordinated cage systems for use in conjunction with poultry feeders, waterers and troughs
- Poultry laying cages if integrated with poultry feeding, watering and egg gathering systems
- Turkey guards and saddles

### **Fencing, Gates, Pens, Stalls and Cages**

- Automatic door closures designed for holding animals in stalls
- Automatic gate openers
- Barbed wire
- Cattle guards
- Chicken wire
- Crop protection netting systems that enclose a crop to protect the crop from predators
- Deer fencing
- Devices and equipment designed to restrain or hold livestock for the purposes of servicing, branding, testing or treatment
- Electric fencing and batteries for use for electric fencing
- Fence posts
- Fencing
- Gates and gate accessories that are designed for farm use
- Head gates that are designed as an accessory to cattle squeezers
- Hog wire
- Insulators and insulated handles designed for electric fences
- J Bolts for use for electric fences
- Livestock pens, cages and stalls

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- Post drivers and post augers
- Poultry netting
- Prefabricated livestock flooring slats
- Prefabricated livestock loading chutes and handling systems
- Rubber mats designed for use in livestock stalls
- Stall dividers
- Staples for use for fencing
- Steel pipe livestock guards
- Wire and netting for use for fences
- Wire mesh for use for cages
- Wire stretchers
- Wire tree guards

### **Pest Management**

- Adhesive pest management materials – including barriers, strips, insect trap coating, bird repellent and glue trap coating
- Bird scaring devices
- Disinfectant mats
- Dusters, sprayers and applicators designed to dispense fertilizers, pesticides and insecticides
- Gopher baiting furrow machines
- Insecticide, fungicide, disinfectant or weed control chemicals that are registered under the *Pest Control Products Act* (Canada)
- Livestock oilers
- Livestock protectors designed to be attached to livestock to keep predators and pests away
- Moth traps
- Naturally occurring predators and parasites for use as biological control agents to control specific insect, mite or weed species
- Pest control paper
- Weed and tree sprayers

### **Waste Management**

- Above ground manure aerating systems
- Barn cleaners
- Barn scrapers
- Barnlitter carriers
- Incineration units for on-farm use
- Manure separators
- On-farm incineration units
- Treatment products for on-farm use to promote the decay of organic materials in water in ponds, dug-outs and reservoirs
- Treatment products for use to reduce gas and bacteria levels in litters, bedding and manure

### **Greenhouses, Nurseries and Mushroom Houses**

- Artificial lighting systems for use in greenhouses to promote plant growth – including replacement bulbs for use in such lighting systems
- Automatic product handling and packaging systems that place seedlings or cuttings in plastic wrap or other containers
- Automatic travelling sprinklers that are designed for use in greenhouses
- Bulb crates and bulb planters
- Bulbs, corms, rhizomes and tubers
- Carbon dioxide
- Carbon dioxide condensers and heat exchangers for use as part of a greenhouse heating system
- Carbon dioxide generators
- Cloches, including hot caps and hot tents
- Conveyor belts designed to transport pots in nurseries
- Fillers and flats
- Flower sorting and bunching equipment
- Glass – designed for use in greenhouses, that has a light transmission value of at least 89% and that is obtained in quantities of at least 500 square metres
- Greenhouse and nursery boilers for use in providing heat for a greenhouse or nursery
- Growing medium
- Mushroom bin loaders and unloaders – including the reel, pump and screen systems
- Mushroom house boilers
- Nursery carts
- Plastic or polyethylene sheets, heavy gauge and UV stabilized, obtained in rolls of at least 100 feet in length and 20 feet in width
- Potting machines and attachments
- Rolling benches
- Seedling plug extractors
- Shade curtains
- Thermal curtains – including hardware that operates the thermal curtain, for use in greenhouses to retain heat
- Tree diggers that are designed for nursery operations

### **Feed and Water Equipment**

- Drinking cups that are designed for use in fur farming
- Feed augering systems
- Feed grinders
- Feed mixers and feed mixer wagons
- Feeders and feeding systems designed for livestock, automatic or manual – including controls and any integrated hardware or software
- Feeding dishes that are designed for use in fur farming
- Feeds – including pigeon feed

## Appendix 1 - Specifically Listed Exempt Farm Equipment and Other Goods

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- Food grinders that are designed for use in fur farming
- Hay and silage
- Livestock feeder pails
- Minerals, medications, nutrients and micronutrients for use for livestock
- Mixers that are designed for use in fur farming
- Molasses
- Salt
- Salt mineral blocks
- Water bowls designed to be attached to stanchions
- Water heaters
- Water warmers
- Waterers and watering systems for livestock, automatic or manual – including controls and any integrated hardware or software
- Wheat germ oil

### **Fuel and Energy**

- Auxiliary generating equipment
- Electricity
- Heat
- Kerosene burners and other portable fuel-based burners
- Natural gas and fuel oil

### **Fertilizer, Chemicals and Chemical Equipment**

- Agricultural lime
- Calcium chloride
- Chemicals for use for making fertilizer
- Fertilizer mixers
- Fertilizers
- Hormones, microorganisms and enzymes
- Sanitizing products and chemicals
- Sterilizing chemicals and sterilizing equipment – including electric soil sterilizers and steam generators for use to sterilize soil

### **Vehicles, Implements and related equipment**

- Aerators
- All-terrain vehicles that:
  - are self-propelled,
  - have at least four wheels,
  - are designed primarily for use on unprepared surfaces,

## Appendix 1 - Specifically Listed Exempt Farm Equipment and Other Goods

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- are not eligible to be licensed for use on a highway in BC, except as a utility vehicle,
  - have an engine with a displacement of 200 cc or greater, and
  - are equipped at the time of sale with a carrying rack, platform or cargo box.
- Bale ejectors
  - Bale loaders
  - Batteries, oil filters, sparkplugs and other comparable engine parts, for use with specifically listed exempt farm equipment
  - Buckets designed to be attached to front-end loaders
  - Combines
  - Corn binders
  - Corn listers
  - Cultivators
  - Disk harrows
  - Drag harrows
  - Farm implements that are designed to till the ground or harvest crops
  - Farm seed drills and attachments
  - Farm tractors
  - Forage harvesters
  - Front end loaders
  - Halters and harnesses for horses – including hardware
  - Hardware for use for harnesses
  - Harrow carts
  - Hay loaders
  - Hay mowers
  - Hay presses
  - Hay rakes
  - Hay stackers
  - Hay sweeps
  - Hay tedders
  - Horse drawn vehicles
  - Horseshoes
  - Implements that are designed to be attached to a farm tractor
  - Land packers
  - Lime spreaders
  - Manure spreaders
  - Pick-ups that are designed as an attachment to a combine, a hay loader or a baler
  - Ploughs
  - Potato diggers
  - Potato seed cutters
  - Rock pickers
  - Rod weeders

## Appendix 1 - Specifically Listed Exempt Farm Equipment and Other Goods

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- Rototillers and rotovators
- Self-propelled bale wagons
- Singletrees and irons
- Sugar beet toppers and windrowers
- Swathers
- Threshing machines
- Tires
- Vine beaters
- Wagon boxes, tanks and other vehicles that are not self-propelled
- Wheeled hoes
- Winches designed to be attached to a farm tractor

### Other Equipment

- Bin pilers
- Cranberry separators
- Crop and farm product cleaning, sizing, grading and candling equipment and machines – including washers, brushers, baggers and dryers
- Crop planting, harvesting, and picking machinery and equipment, and related parts
- Culverts and other water control devices designed for use in cranberry beds
- Drain tile
- Egg beaters that are designed for use by cranberry farmers
- Elevating towers designed for use for pruning, thinning, picking or wiring trees
- Grain augers or elevators
- Grain grinders
- Grain testers
- Grain treaters
- Hammer mills
- Hanging gutters
- Hay slings and grain slings
- Hay conditioners and hay drying equipment
- Hop pressers
- Incubators
- Irrigation equipment
- Nut dryers
- Oat crushers
- Potato bin unloaders
- Potato conveyors and elevators
- Potato sack loaders
- Refrigeration equipment used for the cooling or cold storage of farm products
- Roller mills
- Scales specifically designed to weigh livestock

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- Seed cleaners
- Self-contained dryers designed for drying agricultural produce, including grain or nuts
- Self-powered irrigators
- Silo blowers
- Silo covers and silage covers
- Silo unloaders
- Silos
- Stainless steel wash tanks
- Steel granaries
- Storage tanks, in industrial use sizes, for use in storing fuel, liquid fertilizer, manure and similar items
- Thermometers, hydrometers, barometers and other climatic and wind monitoring equipment and accessories, but not including any related computer hardware or software
- Ventilators and air conditioning equipment
- Wind machines designed for use outdoors to prevent of frost damage to crops

### Hand Tools, Ties and Stakes

- Bale ties and wire – including hay baling twine and wire
- Clay hooks
- Crop handling carts
- Hay and manure forks
- Hoes, mattocks, rakes and picks
- Ladders specifically designed for fruit picking
- Pruning shears and clippers – including pneumatic pruning shears and clippers, but not including air compressors
- Raspberry picks
- Scythes, snaths, sickles and blades
- Sheep clippers
- Shovels and spades
- Stakes, posts and poles designed for supporting crops or trees – including related ties and clips
- Tapeners

### Other

- Animals, of a kind the products of which ordinarily constitute food for human consumption
- Bell ring
- Calf weaners
- Containers for use for packaging fruits, vegetables, flowers, plants, nursery stock and other similar products for marketing
- Flame throwers
- Float valves
- Fruit trees



## Appendix 1 - Specifically Listed Exempt Farm Equipment and Other Goods

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- Fruit tree weights
- Hay tarps
- Horses, other than race horses and equestrian horses
- Jute, plastic and paper bags
- Livestock
- Livestock chains
- Livestock identification tags – including microchips for attachment to livestock for electronic livestock monitoring, whether or not the tags are impregnated with insecticides or pesticides
- Livestock semen
- Nose plates
- pH electroconductivity meters
- Picking bags
- Plastic bale and silage bags
- Pressure cleaners
- Sand used for livestock bedding
- Sawdust and shavings
- Slicers that are designed for use by fur farmers
- Soil anchors
- Soil mixers
- Straw
- Tree pruning paint
- Tree wound and grafting compound
- Trees, shrubs and plants
- Veterinary supplies, including insemination equipment, calf pullers, castration equipment, debeakers, dehorner, dilators, medication, restraints, sterilization equipment and syringes
- Vibro blenders

## Appendix 2 – Examples of Taxable Items

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PST applies to the equipment and other goods listed below. This is not a complete list and there may be other items not listed here that are taxable.

- Backhoes, bulldozers, crawler tractors, lawn and garden tractors, and loadalls – none of which qualify as farm tractors
- Consumables, including cleaning compounds, detergents, grease, lubricants, oil and rags
- Computer hardware (including printers and labelling machines)
- Electricity, heat, fuel oil and natural gas – when used for non-farm commercial purposes (**Please note:** propane is not subject to PST, but is taxed under the *Motor Fuel Tax Act*. For more information, please see the section in the bulletin, Motor Fuel and Propane)
- Generic goods that are common to many businesses and industries, such as axes, brooms, brushes, buckets, cement mixers, drills, garden hoses, ornamental plants, lawn mowers, lights, paint, propane tanks, storage bins, rope, saws, watering cans and wheelbarrows
- Stationery, furniture and office equipment
- Telecommunications services
- Vehicles and related equipment including farm trucks, forklifts, hoists for farm trucks, nursery trucks, pick-up trucks, refrigerated trailer units (designed to transport goods), three-wheeled all terrain vehicles, truck mounted boxes (permanently mounted) and snowmobiles
- Other taxable farm-related goods, including:
  - barns
  - bridles
  - cat food – cats are not livestock; taxable even if the cat is used for a farm purpose
  - cattle prods – including batteries
  - cement
  - coolers
  - conveyor belts – unless they are designed for transporting pots used in nurseries
  - copper carbonate – sprayed on the inside of planting containers to promote a more compact root ball
  - cow breeding planners
  - cow magnets
  - crop dusting airplanes, non-turbine
  - crushed rock
  - culverts
  - currycombs
  - dispensers – automatic; for dispensing medicine or disinfectants in water
  - dog food – dogs are not livestock; taxable even if the dog is used for a farm purpose
  - feeding carts, motorized
  - fogging machines
  - gravel
  - greenhouses, portable
  - gutters – used to recycle irrigation water in greenhouses
  - harvest bins – unless used primarily for a farm purpose (e.g. harvesting produce)

## Appendix 2 – Examples of Taxable Items

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- hay testers
- hog fuel – for fill
- holding pen / weighing station combination
- hoof picks
- hoop house frames
- horn weights
- ice machines
- ladders – except those specifically designed for fruit picking
- livestock slings
- metal culverts
- mink boards
- mixing wands
- motorized feeding carts
- orchard heaters
- ornamental plants, including ornamental fruit trees
- pallet forks
- planting bands
- plastic or polyethylene sheeting – unless it is heavy gauged and UV stabilized, and purchased in rolls of at least 100 feet in length and 20 feet in width, or obtained as a replacement part for specifically listed exempt farm equipment
- poles – unless designed for supporting crops or trees
- post-hole diggers
- posts – unless designed for supporting crops or trees; fence posts are non-taxable
- poultry processing equipment – including scalders, pickers, knives and shears
- race horses
- saddles
- salinity meters
- scales – unless designed to weigh livestock
- shade compound – liquid applied to greenhouse glass to protect plants
- skidders
- snow throwers
- soil feeder bins
- solvents and cement – used for irrigation
- stakes, posts, and poles – unless designed for supporting crops or trees or they are fence posts
- stock prods – including batteries
- tattoo outfits
- teat brushes
- teat cups
- top soil
- tree grafting paint

## Appendix 2 – Examples of Taxable Items

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- trees for processing into lumber
- udder sponges
- udder washing hoses
- valve grinding compounds
- washstands
- water softeners