



Provincial Sales Tax (PST) Bulletin

Bulletin PST 101

Issued: March 2013
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Subscribe

Farmers

Provincial Sales Tax Act

Latest Revision: *The revision bar (|) identifies changes to the previous version of this bulletin dated December 2018. For a summary of the changes, see Latest Revision at the end of this document.*

This bulletin explains how PST applies to farmers.

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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 Nations individual who uses First Nations land 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.

Note: First Nations individuals are also exempt from PST on purchases of general goods (i.e. goods that are not specifically listed farm equipment) if the purchase takes place on First Nations land. For more information, 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 the exemptions available to qualifying aquaculturists, see [Bulletin PST 103](#), *Aquaculturists*.

Exempt Farm Equipment and Other Goods

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 end of this bulletin.

Parts for Exempt Farm Equipment and Other Goods

You are exempt from PST on parts designed for exempt farm equipment or other goods if 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 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 and other goods used solely for a farm purpose. For details on how to claim your exemption, see Claiming Exemptions below.

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, 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, if 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 of the date the PST was charged, the supplier may refund or credit you the PST charged. For more information on refunds and credits by suppliers, 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 customer 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 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, if 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, visit the BC Agriculture Council (BCAC) website at bcac.bc.ca or contact the BCAC at 1 866 522-3447.

Refunds for Qualifying Farmers

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.

Required Information or Documentation Not Provided at the Time of Sale of Lease

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 charged.

Alternatively, you may apply to us for a refund at any time within 4 years from the date the PST was paid (see Requesting a Refund from Us below). If you receive a refund from your supplier, you cannot also apply for a refund from us.

New Qualifying Farmers

Until you are a qualifying farmer, you must 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 2-year period prior to meeting the criteria as a qualifying farmer. We must receive your refund application within 4 years from the date you paid the PST (see Requesting a Refund from Us below).

Requesting a Refund from Us

To apply for a refund from us, 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 instructions to the form. Send your refund application and supporting documents to the address provided on the application form.

If you receive a refund from your supplier, you cannot also apply for a refund from us.

Taxable Items

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, see Other Exemptions below.

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 (pay directly to us) 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.

Goods Brought Into BC

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

You must pay PST if you purchase or lease taxable goods outside BC and bring, send or receive the goods in BC. You must 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 your supplier does not charge you PST at the time of the sale or lease, 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 in 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.

For more information, see **Bulletin PST 310**, *Goods Brought Into BC*.

Heat, Natural Gas and Fuel Oil

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

PST does not apply to 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 heat, natural gas or fuel oil used for these purposes.

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

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, except kerosene used for heating, cooling or raising steam, and certain purchases of propane, even if 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, see **Bulletin PST 203**, *Energy, Energy Conservation and the ICE Fund Tax*.

Motor Fuel and Propane

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, see [Bulletin MFT-CT 003](#), *Coloured Fuels and Other Substances*.

Propane

Purchasers of propane for any purpose are 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

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 you use the item for a taxable purpose.

You calculate and self-assess PST on the greater of the **depreciated value** or 50% of the original purchase price. This calculation must be done separately for each item.

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 used the goods for a taxable purpose.

Calculating Depreciation

The **depreciated value** is determined on a straight-line basis as follows:

$$\text{Depreciated value} = \text{Purchase price} - [\text{purchase price} \times \text{depreciation rate}]$$

You may only calculate the depreciated value on the following types of equipment using the depreciation rates listed below. Goods not listed below **cannot** be depreciated.

Type of Equipment	Depreciation Rate
Vehicles, including all trailers and self-propelled equipment	30% per year, plus 2.5% per 30-day period for partial years
Aircraft	25% per year, plus 2.0833% per 30-day period for partial years
Vessels	15% per year, plus 1.25% per 30-day period for partial years

Type of Equipment	Depreciation Rate
Railway rolling stock	10% per year, plus 0.8333% per 30-day period for partial years
Other equipment, furnishings and affixed machinery	20% per year, plus 1.667% per 30-day period for partial years)

To calculate the depreciation rate, follow these steps:

1. Calculate the number of whole years between the date you acquired the goods and the date you used them for a taxable purpose.
2. After calculating #1 above, calculate the number of days remaining in the partial year (if any) between the date you acquired the goods and the date you used them for a taxable purpose. Both the first and last days should be counted.
3. Divide the number of days calculated under #2 by 30 and round to the nearest whole number (0.5 and above is rounded up to 1). This is the number of 30-day periods.
4. Calculate the depreciation rate by multiplying the applicable rates in the table above by the number of years and 30-day periods.

Change in Use for Leased Goods

If you lease (as a lessee) specifically listed farm equipment or other goods exempt from PST, and later use those goods for a taxable purpose (e.g. personal or non-farm commercial use), you must self-assess PST as explained in [Bulletin PST 315](#), *Rentals and Leases of Goods*.

Other Exemptions

Animals and Plants

You are exempt from 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, except 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 are exempt from PST on containers and packaging materials (except reusable containers) you obtain solely for packaging goods for sale or lease, or if you provide them to your customers with their purchases of goods. However, you must pay PST on containers and packaging materials if you use them for other purposes, such as storing, handling or shipping goods, or you use them to provide a service.

Generally, you are not required to charge PST on the containers and packaging materials you provide with goods and services, unless you separately charge your customers for them.

However, in limited circumstances, you may be required to charge PST on the fair market value of the containers and packaging materials.

For more information, 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.

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, 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
- Specifically listed general safety equipment and protective clothing

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



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

Latest Revisions

April 2019

- Effective April 1, 2019, electricity is fully exempt from PST for all purchasers. The bulletin was revised to reflect this change.

References: *Provincial Sales Tax Act*, sections 1 “First Nation individual”, 25, 30, 82, 82.1, 92 and 145; *Provincial Sales Tax Exemption and Refund Regulation*, sections 1 “First Nation land”, “qualifying agricultural use”, “qualifying farmer”, “qualifying all-terrain vehicle”, 2, 32-35, 44-47, 74, 92, 129, 140.1 and Schedule 2; *Provincial Sales Tax Regulation*, sections 10 and 21.

Appendix 1 - Specifically Listed Exempt Farm Equipment and Other Goods

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 teat cups, any motors and pumps
- Milking parlour stalls

Appendix 1 - Specifically Listed Exempt Farm Equipment and Other Goods

- 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

Appendix 1 - Specifically Listed Exempt Farm Equipment and Other Goods

- 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
- 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
- Natural gas heating systems obtained for use in providing heat for a greenhouse or nursery
- Nursery carts
- Polycarbonate panels – obtained for use in greenhouses in quantities of at least 500 square metres (effective February 17, 2016)
- 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

Appendix 1 - Specifically Listed Exempt Farm Equipment and Other Goods

- Feeding dishes that are designed for use in fur farming
- Feeds – including pigeon feed
- 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
- 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

- 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

- Rototillers and rotovators
- Self-propelled bale wagons
- Singletrees and irons
- Skid steers (also known as skid loaders / skid-steer loaders) and attachments designed to be attached to them (effective February 17, 2016)
- Sugar beet toppers and windrowers
- Swathers
- Telescopic handlers (also known as telehandlers / teleporters) and attachments designed to be attached to them (effective February 17, 2016)
- 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

Appendix 1 - Specifically Listed Exempt Farm Equipment and Other Goods

- Refrigeration equipment used for the cooling or cold storage of farm products
- Roller mills
- Scales specifically designed to weigh livestock
- 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 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

Appendix 1 - Specifically Listed Exempt Farm Equipment and Other Goods

- Flame throwers
- Float valves
- Fruit trees
- 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

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– none of which qualify as farm tractors
- Cleaning compounds, detergents, grease, lubricants, oil and rags
- Computer hardware (including printers and labelling machines)
- Heat, fuel oil and natural gas – when used for non-farm commercial purposes (**Note:** Propane is not subject to PST but is taxed under the *Motor Fuel Tax Act*. For more information, see the section in the bulletin, Motor Fuel and Propane)
- Gases, such as oxygen and acetylene
- 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 (except those listed in Appendix 1) and related equipment including farm trucks, forklifts, hoists for farm trucks, nursery trucks, pick-up trucks, three-wheeled all-terrain vehicles, truck mounted boxes (permanently mounted) and snowmobiles
- Other taxable farm-related goods, including:
 - attachments for front-end loaders (e.g. pallet forks)
 - barns (i.e. building materials you use to build or repair 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
 - 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

- 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
- 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 dip cups
- top soil
- tree grafting paint
- trees for processing into lumber

Appendix 2 – Examples of Taxable Items

- udder sponges
- udder washing hoses
- valve grinding compounds
- washstands
- water softeners