

## Tax Information

## Bulletin 5021

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Bulletin: 5021 R1  
Date: December 6, 2001  
Subject: Regulation 22(2)(j)(ii), 23(1)(j)(ii) Pursuant to the Revenue Act Harvesting Forest Products for Sale

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Effective, September 1, 1997, the fuel tax exemption and refund provisions provided with respect to the above noted Regulations has been expanded to include:

1. Site preparation to allow for the planting of seedlings
2. Seeding and planting
3. Spraying of insecticides and weed control chemicals

The exemption/refund provision extended to machinery and apparatus when used in the production or harvesting of forest products for sale remains in place but does not include:

- (i) road construction
- (ii) land development
- (iii) earth movement
- (iv) cutting brush and dead wood