

Tax Information

Bulletin 5021

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

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