

Information Notice

NOTICE Fuel 15-01
The Fuel Tax Act
Issued March 2006
Revised June 2019

FUEL TAX EXEMPTIONS FOR THE FORESTRY INDUSTRY

The exemption provided for the forestry industry is only for fuel used in a **commercial logging operation** and only for the following activities:

- Harvesting of forest products
- In bush processing of forest products at the logging site (ex: wood chipping)
- Off-road transportation and handling of forest products, including disposal of waste material
- Construction and maintenance of logging roads
- Off-road forest renewal activities, including scarification and site preparation
- All mill site equipment including equipment used for log handling and processing, including wood chipping

Commercial logging operators will be able to purchase tax exempt marked fuel for use in these eligible activities. Independent contractors that perform any of these eligible activities may also use tax exempt marked fuel for those purposes.

Taxable clear fuel must still be used in equipment and vehicles for all other activities, including:

- Vehicles used for the on-road transportation of forest products
- Equipment used for the maintenance of equipment and buildings, such as manlifts and cranes
- Safety equipment, such as fire pumps
- Generators to produce electricity

For further information, please contact:

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Note: Revisions to contents of previous Notice (December 2016) have been identified by shading (■).