

**RTG: 120**  
**(Revised August 2003)**

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**For Historical Reference Only**

Effective April 1, 2013, the Province of Prince Edward Island adopted the harmonized sales tax (HST). HST replaces the former provincial revenue sales tax (PST). The information provided on the PST is presented for historical reference only. Please refer to the [Canada Revenue Agency](#) for assistance with the application of the HST.

## **TAX EXEMPT GOODS FOR COMMERCIAL FISHERMEN**

The following goods may be purchased by a commercial fisherman, who is in possession of a valid Revenue Tax Exemption Permit, exempt of revenue tax (PST) when purchased for use in a fishing operation and for no other commercial purpose.

**-A-**

- Aluminum pen boards and stanchions
- Anchors, mooring, trap and trawl
- Anti-fouling compound
- Aprons

**-B-**

- Bait
- Bait freezers
- Barometers
- Batteries for boats
- Bilge pumps
- Binnacles
- Bluestone
- Boat bailers
- Boats (fishing), dinghies, dories, skiffs and scows
- Buoys, floats and markers
- Burlap net covers

**-C-**

- Cables
- Chafing gear or hides
- Chains
- Charts, tide and navigation
- Chocks

- Cleaning tools including brushes mops and brooms
- Clocks for boats
- Connectors
- Counters, tallying
- Crates, scale baskets and stowage and storage baskets

**-D-**

- Depth sounders
- Dipnets
- Direction finders
- Dye for nets and traps

**-E-**

- Electric light bulbs for use on boats (6, 12 and 32 volts)
- Electric motors for operating pumps and equipment
- Engine room telegraph
- Engines for boats

**-F-**

- Fast eye blocks
- Fenders
- Fish bugs, hooks, jigs, lines, lures and sinkers
- Fish storage tanks
- Fishing nets and netting
- Floats for nets
- Fog horns and bells
- Forks

**-G-**

- Gaffs
- Galley stoves and ranges
- Galvanized steering blocks
- Gas tanks for boats
- Gloves
- GPS equipment
- Grub hoes
- Gurdies

**-H-**

- Hatch covers
- Hoists on boats
- Hydraulic pumps, motors, fittings, hoses and valves
- Hydraulic steerers and auto pilots

**-I-**

- Ice making machines

**-K-**

- Knives, splitting, skinning, filleting, gutting and shucking and other such equipment

**-L-**

- Lamps for use on boats
- Lobster measures, plugs and rubber bands
- Lobster traps
- Loose hook blocks

**-M-**

- Marine paint
- Marine refrigerators
- Marine stoves and furnaces
- Marine toilets and sinks
- Measuring boards
- Mending twine for nets
- Moss rakes
- Motors, inboard and outboard for fishing boats

**-N-**

- Navigation and port lights
- Needles for netting
- Net moorings and winches
- Nets
- Netting leads

**-O-**

- Oars
- Otter chains, discs, lifters, rollers and spacers
- Otter combination rope
- Otter trawl door and floats
- Otter trawl leather, nets
- Oyster harrows, rakes, scoops, scythes, spreaders, threshers and tongs

**-P-**

- Pails
- Parts for any goods in this section
- Power blocks
- Preservatives for nets and lines
- Propellers
- Pumps for boats

**-Q-**

- Quadrants

**-R-**

- Radar equipment
- Radio telephones for fishing boats
- Refrigeration equipment for fishing boats
- Repair labour to service any goods referred to in this section
- Resin and fibreglass matting
- Rope
- Row locks
- Rubber clothing and footwear

**-S-**

- Sails for fishing boats
- Scallop bags and ties
- Seam paint and filler
- Shackles
- Shovels
- Signal bells
- Snatch blocks
- Stays
- Survival suits

**-T-**

- Tarpaulins
- Tide tables
- Trap dumpers, haulers and lifters
- Trolling bells, blocks, springs and swivels
- Turnbuckles

**-V-**

- Ventilators

**-W-**

- Wash down pumps for boats
- Weigh scales
- Wet suits
- Winches and pulleys on boats
- Wire cable

### **Further Information**

For copies of the [Revenue Tax Act](#) and [Regulation](#) and any inquiries regarding this Revenue Tax Guide, please contact;

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This guide is prepared for information purposes only, and should not be considered a substitute for the applicable statutes. Should there be any conflict between the contents of this guide and the statutes, the statutes shall prevail.