

RTG: 110

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FIRE FIGHTING EQUIPMENT

The Revenue Tax exemption for fire fighting equipment includes rescue trucks and parts thereof. *Revenue Tax Act Regulation 16(1)(c)*, reads:

"Equipment used exclusively for fire fighting and rescue including fire and rescue trucks and parts thereof"

This definition has warranted the expansion of the list of equipment eligible for exemption. It now encompasses the following:

axes	life nets
beepers	pike poles
blankets	resuscitators
chain saws	rope
exhaust fans	Scott air packs
flashlights	stretchers
generators	tarpaulins
inhalators	tools
jaws of life	two way radios
life jackets	water pumps

For copies of the *Revenue Tax Act* and Regulations and any inquiries regarding this Revenue Tax Guide, please contact:

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