

Schedule A: Summary of Provincial and Territorial Exemptions

EXEMPTION (SEE APPENDIX 1 FOR STATUTES/ REGULATIONS GOVERNING EXEMPTIONS)	BC	AB	SK	MB	ON	QC	NB	NS	PEI	NL	YT / NT / NU
1. Personal Property											
a) Food/Fuel (Appendix 2)	- N/A	- Food required for 12 months	- Cash equivalent for food and fuel until next harvest	- 6 months or cash equivalent	- \$10 000 limit includes food, fuel and furnishings	- Necessary	- Necessary 3 months	- Necessary	- \$2 000 also includes household furniture	- 12 months food - Necessary fuel	12 months
b) Clothing (Appendix 3)	- Necessary	- Necessary \$4 000	- Necessary	- Necessary	- Necessary \$5 000	- Necessary	- Necessary	- Necessary	- Necessary	- Necessary \$4 000	- Necessary
c) Furnishings and Appliances (Appendix 4)	- \$4 000	- \$4 000	- \$4 500 - Farmer: \$10 000	- Necessary \$4 500	- \$10 000 limit also includes food and fuel	-Necessary \$ 6 000	- Necessary or \$5 000 if PPSA applies. See also s.58(3) (d) PPSA	- Necessary or \$6 500 if PPSA applies. See also s.59(3)(d) PPSA	- \$2 000 incl. food or \$5000 (PPSA) See also s.58(3)(d) PPSA	- \$4 000 - PPSA but no regs. adopted for value limit	- \$200
d) Motor Vehicle (Appendix 5)	- \$5 000 (Non- maintenance debtor) - \$2 000 (Maintenance debtor)	- \$5 000	- For livelihood - Farmer: see “Agricultural and Fishing Items”	- \$3 000 (For livelihood) - Farmer: One motor vehicle necessary for farming	- \$5 000 But see <i>Re Fields</i>	- No express exemption but see “Tools of Trade”	- For livelihood \$3000 or - For livelihood \$6 500 if PPSA applies	- \$3 000 or - For livelihood \$6500 if PPSA applies	- \$3 000 or - For livelihood \$6500 if PPSA applies	- \$2 000	- No express exemption but see “Tools of Trade”
e) Medical and Dental Aids (Appendix 6)	- Required	- Required	- N/A	- Necessary	- N/A	- Required to compensate for a handicap	- Necessary	- Necessary	- Necessary PPSA only	- Required	- N/A
2. Tools of Trade											
a) General (Appendix 7)	- \$10 000	- \$10 000	- \$4 500 (farm and non farm) including office furniture and equipment - Books	- \$7 500	-\$10 000	- No set limit	- \$6 500	- \$1 000	- \$2 000	- \$10 000 (All debtors including farmers, fisherman, and aquaculturists)	- \$600
b) Agricultural and Fishing Items (Appendix 8)	- N/A	- Farmer: Personal property necessary to farm for 12 months	- Livestock, farm equipment, including one vehicle for the next 12 months or livelihood vehicle - Seed; crops	- Farm animals and equipment for farming for 12 months and seed	- Farmer: \$25 000, seed 14 bushels of potatoes, and if seizure is between Oct. 1 - Apr. 30, food/bedding for livestock exempt until Apr. 30	- Boats of a fisherman cannot be seized or sold between May 1 and Nov. 1	- Listed animals, food for 6 mths. - Seed & potatoes to: 40 bushels of oats, 10 bushels each of barley, buckwheat, and wheat; 35 barrels of potatoes	- Seeds, livestock , reasonably necessary in domestic use - Farm equipment and fishing nets to \$1000	- Livestock, fowl, agricultural machinery and equipment used in farming to \$5 000 and seed for up to 100 acres	- See “General”	- See “General”

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3. Residence (Appendix 9)	- \$12 000 (Capital Regional District or Greater Vancouver Regional District) - \$9 000 (Rest of B.C.)	- \$40 000 (Principal Residence) - *includes mobile home	-\$32 000 (House and lot), or - Trailer or portable shack used as residence	- \$2 500 (\$1500 if joint tenant or tenant in common)	- N/A	- \$10 000	- N/A	- N/A	- N/A	- \$10 000	- \$3 000 (House and building occupied and the lot)
4. Land (Appendix 10)	- N/A	-Farmers: 160 acres of farm land if principal residence located on debtor's farm.	-Homestead of 160 acres	- Farmer: 160 acres of farm land on which debtor resides or cultivates including house, stables, barns, and fences	- NA	- N/A	- Land may be seized but not sold until after seizure and sale of all personal estate	- N/A	- No exemption but execution made to personal property first	-N/A	- See "Residence"
5. Sentimental Items (Appendix 11)	- N/A	- N/A	- N/A	- Articles and furniture necessary to the performance of religious services	- N/A	- Consecrated vessels and things used for religious worship - Family papers and portraits, medals and other decorations	- Pets	- N/A	- N/A	- \$500 sentimental items plus - Pets	- N/A