

Whether you purchase a PFD to use on your boat or buy safety glasses for your workers, you are not required to pay PST. If you still have the receipt, you can send it in for a refund.

WorkSafeBC and the Ministry of Small Business and Revenue want to remind you by reducing PPE costs, businesses and individuals will be able to stretch their safety budgets. This allows for additional purchases of personal protective equipment to ensure worker safety.

Often, companies that supply personal protective equipment are aware of the exemptions related to such equipment. However, if you have been charged PST on exempt personal protective equipment, the tax can be recovered.

For example, if a supply company charged you PST on the personal protective equipment that is listed as “non-taxable” or “exempt” in this bulletin, you can apply to the Ministry of Small Business and Revenue for a refund, provided you have your receipt. Simply contact the Ministry to obtain a Refund Form.

This refund belongs to you not the retailer. So, it is up to you to apply for the refund. Refunds can be recovered for the past six years, and the Ministry of Small Business and Revenue will provide interest on this money.

In general, most retail companies are notified of PST exempt products when they register with the Ministry of Small Business and Revenue. If the Ministry knows the retailer is selling personal protective equipment, an **SST002** bulletin is forwarded to the company.

For more information on PST exempt safety items or on how to recover PST that has been paid on exempt items, contact the Ministry of Small Business and Revenue at: 604 660-4524 in Vancouver; or if you live elsewhere in British Columbia toll-free at 1 877 388-4440.

You can also go to the Ministry’s web site at www.gov.bc/sbr and search the key words: “personal protective equipment and PST exemptions.”

Following is the list of personal protective equipment qualifying for PST exemption.

**Remember:
GST applies to all safety equipment!**

Work-related safety equipment

PST does not apply to the following work-related safety equipment that is designed to be worn by a worker.

Exempt work-related safety equipment

- Safety glasses, safety goggles, face shields, welding helmets
- Respirators which offer protection from dust, toxic gases, or vapours; gas masks, including protection canisters
- Self-contained breathing apparatus (SCBA) and certain related equipment
- Hearing protectors, including ear plugs and muffs
- Safety caps, hard hats, helmets, but not including weather liners, skull caps, hairnets, or sweatbands that are optional
- Hoods for dust, chemical, and heat protection
- Clothing that is flame retardant or chemical resistant
- Welders’ jackets, sleeves, bibs, leggings
- Clothing with protective features designed to protect the wearer, including meat cutters’ aprons, chainsaw safety pads, fallers’ leggings, chaps, aprons
- Gloves with built-in safety features, such as aluminized asbestos welders’ gloves, gauntlets, chainsaw operators’ gloves, steel grip gloves, mesh guards; gloves identified in catalogues as “industrial gloves and mitts”, “safety gloves”, or similar terminology, which are designed for use by industry; and latex gloves used by medical doctors, dentists, and other health care workers
- Footwear with built-in safety features such as safety toes, loggers’ caulks, or with acid-resistant qualities, but not including footwear designed solely for protection against the weather

- Metatarsal protectors, puncture resistant insoles, toe clips, shin guards, foot guards, skid-masters, and ice cleats
- Safety belts, straps, harnesses, lanyards, wristlets
- Traffic safety vests, gloves, sleeves, caps, capes, and rainwear designed for the purpose of making a worker more visible
- Personal intercom systems designed to be worn by workers to allow for safe, hands-free communication while working in environments that are confined or hazardous (effective May 1, 1996)
- Personal alert safety systems designed to be worn by persons working in hazardous or potentially hazardous conditions, which alert the wearer to unsafe conditions or which alert rescuers as to the location of the wearer (effective May 1, 1996)
- Oxygen, oxygen containers, or oxygen dispensing apparatus where the oxygen is purchased or the container or apparatus is purchased or leased by a person for medical or emergency use by the person or by another person at the place the purchaser or lessee locates the oxygen container or dispensing apparatus
- Safety helmets for sport, recreation and transportation (e.g., bicycle helmets, motorcycle helmets, snowboard and skateboard helmets, hockey and other helmets)
- Safety vests and safety bibs, the sole purpose of which is to enhance the visibility of the wearer
- Medical alert transmitters specifically designed to communicate the existence of a medically-related emergency, which are purchased or leased for residential use

Exempt general safety equipment

The following safety items are also exempt from tax. Tax does not need to be collected on the sale of any of these items.

- Life jackets, floater coats, lifesaving throw rings, lifesaving cushions, lifesaving buoys and flags, marine survival suits, and emergency locator transmitters
- Emergency lifesaving rafts approved by the Ministry of Transportation and life raft repair kits consisting of scissors, glue, and a piece of rubber cloth that are purchased for an emergency lifesaving raft approved by the Ministry of Transportation

General safety equipment

- Children's restraint car seats, including booster seats designed to enable a child who is too large for a conventional children's restraint car seat to use adult car safety belts
- Portable fire extinguishers and refills
- Emergency equipment for highway use: triangle emblems, reflectors, fluorescent tape, reflective strips for barriers
- Bicycle lighting assemblies including generators, batteries for lights, and bulbs, reflectors, and bicycle helmets

- Distress flares purchased for use on vessels to draw attention to the vessel when it is in distress (effective March 29, 1995)
- Gas detection monitors (effective March 29, 1995)
- Self-contained smoke or fire alarm devices designed for use in residential premises and selling for a unit price of under \$250
- Highway distress flares (effective March 26, 1997)
- Emergency gas shut-off devices that are designed for manually turning off the gas supply of a building, or that are attached to the gas line and designed to automatically cut off the gas supply in response to a significant movement (e.g., earthquake) (effective March 31, 1999)
- Avalanche airbag backpack systems specifically designed to carry gas cartridges and airbags which inflate instantly when triggered to help keep the wearer above the snow surface during an avalanche
- Avalanche beacons and probes for locating avalanche victims
- Equipment specifically designed to reduce the likelihood of asphyxiation from to formation of ice masks when buried under snow by providing an artificial air pocket through which air is taken from the surrounding snow-pack

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