

# Equipment and Devices Used by Persons with a Permanent Disability

*Social Service Tax Act*

**Do you manufacture or sell equipment and devices for use by persons with a permanent disability?**

**Do you know how PST applies to your business?**

This bulletin provides specific tax information to help manufacturers and sellers of equipment and devices used by persons with a permanent disability understand how the social service tax, also called the provincial sales tax (PST), applies to their businesses.

For general PST information that applies to all businesses, such as who needs to register, when general exemptions apply, and how to charge and collect the PST, please read our [Small Business Guide to Provincial Sales Tax \(PST\)](#).

## Equipment Designed Solely for Use by Persons with a Permanent Disability

Generally, you do not charge PST on items specifically designed for persons with a permanent disability. However, you do charge PST on items that are designed for general use.

For general information on non-taxable and taxable medications, equipment and services, please see [Bulletin SST 006, Medical Supplies and Equipment](#).

## Services

You do not collect PST on services for installing or maintaining non-taxable items.

## Vehicle Modifications

You do not charge PST for modifications to motor vehicles to accommodate wheelchairs, such as lowering the floor, raising the roof, or widening the doors. Labour charges, as well as parts that are used solely for the modifications and that remain attached to the vehicle, are tax-exempt. For more information, please see [Bulletin SST 070](#), *Motor Vehicles Modified to Accommodate Persons with a Disability*.

## Exempt Specialized Devices

You do not charge PST on the following specialized devices:

- wheelchairs and carriages, whether or not power operated, and parts and accessories designed for them,
- special controls to enable persons with a physical impairment to operate electric wheelchairs and carriages,
- three-wheeled and four-wheeled motorized devices designed and purchased for the transportation of persons with a physical impairment,
- patient lifters, including devices used to lift patients and transport them to and from a bath, as well as specially designed bathtubs used to raise and lower patients,
- specially designed household elevators for persons with a physical disability, including wheelchair elevators,
- power and manually operated lifts designed to allow the person access to otherwise inaccessible accommodation or vehicles, including automatic tailgates or side lifts for a motor vehicle, purchased by or for the use of persons with a permanent disability,
- specially designed ramps to move a wheelchair and occupant into a motor vehicle or building,
- hand and foot controls specially designed to assist persons with a physical impairment to operate a motor vehicle, and
- car top lifts for lifting and storing a wheelchair on top of a car.

## Non-taxable Items

This is a list of non-taxable items specifically designed for use by persons with a permanent disability.

Products not on this list may be found on the taxable list below. If the item is not on either list and you are unsure how tax applies, please contact us.

### A

- Artificial larynges
- Automated door systems designed for handicapped persons that consist of a button mounted on the wheelchair or near the door, and an opening device mounted on the door

### B

- Bathtub and shower systems designed to enable a person with a disability to bathe or shower (such as the ARJO bathtub and shower system)
- Bed vibrators used together with alarms by persons with a hearing impairment
- Beds, articulating (reposition the patient sideways to reduce the incidence of bed sores), for use by persons who are physically disabled or infirm
- Beds – hospital-style beds (basic adjustable bed with side railings routinely used in hospitals), when purchased on the prescription of a physician for an individual

**Please note:** Although hospital-style beds are not taxable when purchased on a prescription for an individual, they are taxable when purchased by hospitals or other health care facilities.

- Breathing masks

### C

- Canes, such as canes for the blind, quad or tripod canes etc.
- Cannulae
- Closed caption television decoders

- Commodes
- Crutches
- Cystic fibrosis mist therapy equipment

## D

- Devices designed solely to alert persons with a hearing impairment to various sounds, such as telephone rings, baby cries and doorbells

## E

- Electronic control units – designed to allow a person with a permanent disability to operate technical aids, such as environmental controlled appliances, single switch operated communication aids, adapted toys and adapted home entertainment systems
- Equipment implanted in, or attached to, the human body for maintaining the functions of the body, (e.g. pacemakers, kidney dialysis machines, artificial larynges and retention catheters)
- Expanded keyboards for use with electronic learning aids designed to accommodate students with learning and physical disabilities
- Exercise equipment – designed solely for the use of persons with a permanent disability or handicap (e.g. Flexicisor, Uppertone Gym)

## G

- Glideabouts and combination glideabout commodes

## H

- Hearing aid attachments that amplify signals directly to the hearing aid
- Hearing aids, and batteries designed specifically for hearing aids
- Hearing telecommunication devices (TDDs) for persons with hearing impairments, including telecaption adaptors, telephone couplers and visual displays for TDDs
- Hosiery, elastic – for use as a support to varicose veins

## I

- Incontinence briefs
- Infusion pumps – designed to be worn on a person
- Injection locators, syringe injectors

## K

- Keyboards – expanded, for use with electronic learning aids designed to accommodate students with learning and physical disabilities

## M

- Mastectomy prostheses and support garments for such prostheses
- Mist therapy equipment for cystic fibrosis

## N

- Nasal CPAP (Continuous Positive Airway Pressure) System – used to treat sleep apnea

## O

- Optical character recognition software for persons with a visual impairment

## P

- Pacemakers
- Padding (mattress pads, elbow pads, foot pillows and foot positioners) – designed for use by bedridden persons to reduce bed sores
- Page turners
- Prostheses for implant into the body

## R

- Reaching aids – designed to enable a person with a physical impairment to pick up items beyond their reach

- Reading machines for persons with a visual impairment
- Respirators
- ROHO balloon cushions

## S

- Software – optical character recognition, for persons with a visual impairment
- Speech training aids (hearing aids, microphones, amplifiers) – when purchased solely for the needs of persons with a hearing impairment
- Stump socks

## T

- Telecommunication devices (TDDs) for persons with hearing impairments including telecaption adaptors, telephone couplers and visual displays for TDDs
- Toilet seats – specially designed for persons with disabilities (taxable when sold to hospitals)
- Trachea tubes, non-disposable
- Transfer boards and chairs
- Trusses to prevent protrusion of a hernia
- Tumble forms and wedges with safety straps for holding children with disabilities

## U

- Urinary appliances (e.g. catheters, retention and catheter kits) and repair or replacement parts

## W

- Walkers and walker seats
- Wheelchair cushions, restraining devices, seating inserts, head rests and attachable trays
- Wheelchair exercising units

- Wheelchairs

## Taxable Items

This is a list of taxable items used by persons with a permanent disability. This is not a complete list.

Products not on this list may be non-taxable and may be found on the non-taxable list above. If the item is not on either list and you are unsure how tax applies, please contact us.

### A

- Air mattresses and pillows

### B

- Bathboards
- Beds, hospital-style – purchased without a physician's prescription
- Beds (certain beds are exempt under certain conditions, please see our non-taxable list)

### D

- Diagnostic agents, reagents

### E

- Emergency safety chairs – designed to evacuate persons with acute and chronic injuries from buildings

### L

- Lamps or light devices that provide light for treating "winter blues" or SAD syndrome

### M

- Mattresses - designed for general use

- Mattress pads and underlays - designed for general use

## O

- Obus Forme orthopaedic brace
- Orthopaedic appliances used to treat animals

## P

- Paramedic cardiac scanner and portable emergency resuscitators
- Pillows - designed for general use
- Portable therapeutic massage units

## R

- Reverse osmosis machine

## S

- Spinal boards and basket stretchers – used to move an injured person
- Stockings, anti-embolism
- Swim moulds – used by hearing impaired

## T

- Tape recorders – used in teaching persons with hearing impairments
- Telephones, cellular telephones and speaker phones
- Trach care kits and trays
- Trachea tubes, disposable

## W

- Wigs



## Need more info?

Medical Supplies and Equipment website: [www.sbr.gov.bc.ca/ctb/Medical.htm](http://www.sbr.gov.bc.ca/ctb/Medical.htm)

Telephone (Vancouver): 604 660-4524

Toll-free in Canada: 1 877 388-4440

E-mail: [CTBTaxQuestions@gov.bc.ca](mailto:CTBTaxQuestions@gov.bc.ca)

The information in this bulletin is for your convenience and guidance and is not a replacement for the legislation. The *Social Service Tax Act* and Regulations are on our website at [www.sbr.gov.bc.ca/ctb](http://www.sbr.gov.bc.ca/ctb)

References: *Social Service Tax Act*, Sections 40-45, 71(d), (e) and (g), and Regulations 2.42, 2.45(b), 2.46 and 3.25