



THE RETAIL SALES TAX ACT

DENTISTS, DENTURISTS AND DENTAL LABORATORIES

This bulletin outlines the retail sales tax exemptions that are allowed on purchases by dentists, denturists and dental laboratories. It also provides examples of exempt and taxable items.

GENERAL INFORMATION

Retail sales tax is not applicable to professional services provided by dentists, denturists and dental labs. Generally, dentists, denturists and dental labs are required to pay retail sales tax on equipment and supplies which they buy and use in providing their service, **except for** dental appliances, dentures and drugs that are exempted from the tax.

The exemption for dentures includes full and partial dentures, crowns, bridges and any kind of dental filling or material forming part of the denture.

REGISTRATION

Dentists, denturists and dental labs who buy all their equipment and supplies from registered sellers who collect the Manitoba retail sales tax, are not required to register for retail sales tax purposes. However, if a dentist, denturist or dental lab purchase any equipment or taxable supplies from a seller who does not collect the Manitoba retail sales tax, the dentist, denturist or dental lab must apply to the Taxation Division for registration in order to comply with the self-assessment and tax payment requirements.

REPORTING REQUIREMENTS

Dentists, denturists and dental labs who are registered regularly receive a tax return from the Taxation Division for the purpose of reporting and paying the retail sales tax owing on their purchases of equipment and taxable supplies.

The following listings of exempt and taxable items have been prepared to assist in calculating and reporting the retail sales tax payable on purchases from sellers who have not collected the applicable Manitoba retail sales tax.

**Tax Exempt
Equipment and
Supplies**

THE FOLLOWING ARE EXAMPLES OF ITEMS EXEMPTED FROM RETAIL SALES TAX:

- Acrylic forming part of dentures or dental appliances including denture repair acrylic, orthodontic appliance acrylic and temporary crown acrylic (but not including tray acrylic).
- Anesthetics, both topical or injectable (but not including syringes and needles).
- Artificial teeth for complete or partial dentures.
- Cavity liners, cement, varnish and bonding agents incorporated into permanent or temporary filling materials.
- Crown forms, both temporary and permanent.
- Dental appliances when sold on prescription of a dentist including orthodontic appliances, night guards and space maintainers (but not including toothbrushes, toothpicks and dental floss).
- Denture liners and reline materials including tissue conditioner.
- Drugs used by a dentist in treating a patient or prescribed by a dentist to a patient, including the following examples:
 - ammonia inhalants,
 - calcium hydroxide,
 - camphorated parachlorophenol,
 - cresatin metacresylacetate,
 - eugenol,
 - formocresol,
 - hemostatic agents,
 - metacresylacetate,
 - socket paste.
- Filling materials including alloy amalgams, composites, temporary filling materials and any other materials that are incorporated into the filling.
- Gutta percha points.
- Plaster separator used for making dentures.
- Pulp canal sealer.
- Screw pins and posts (including pin and post kits).
- Sutures.
- Wax used to form denture bite blocks (but not including impression wax or border moulding wax).

**Taxable
Equipment and
Supplies**

THE FOLLOWING ARE EXAMPLES OF TAXABLE ITEMS:

- Abrasive supplies including polishing discs, strips, points, stones, cups, pads, paste and finishing kits.
- Absorbent points.
- Amalgam accessories including carriers, wells, amalgamators, guns, condensers, matrix retainers and matrix bands, tape and wedges.
- Anesthetic syringes and needles.
- Articulating paper and articulators.
- Bite registration supplies including trays, impression material, border moulding wax and other accessories.
- Bleaching materials and whiteners.
- Burs.
- Cotton and paper products including cotton rolls and pellets, dri-aids, gauze, sponges, bibs, wipes, tissue, towels, garbage bags, headrest and tray covers, cups, stationary, sterilized rolls and tape.
- Dental stone and dental plaster.
- Equipment, accessories and instruments used by dentists in treating their patients including equipment used to manufacture or repair dentures.
- Equipment repairs including both parts and labour.
- Etching gel, drying agents and cavity solvent.
- Germicides, cleaners and disinfectants.
- Gloves and face masks.
- Instruments of all kinds including carriers, files, curettes, brushes, carvers, explorers, scalers, probes, forceps, pliers, scissors, mirrors, pushers, reamers, pluggers, spreaders and drills.
- Impression materials and supplies including dispensers, model bases, trays, mixers, spatulas, syringes, syringe tips, and cleaning supplies.
- Office equipment and supplies including furniture and fixtures, computer hardware and software, stationery and miscellaneous office supplies.
- Preventative products including dental floss, fluoride gels, disclosing solution, trays, prophylaxis paste, and cups or brushes used to apply prophylaxis paste.

- Retraction accessories including rings and braids (including rings and braids presoaked with hemostatic agents).
- Rubber dams, rubber dam punches, forceps and accessories.
- Toothbrushes, toothpicks and dental floss.
- Tray acrylic.
- X-ray film, x-ray materials and any other film for dental purposes including film developers, fixers and cleaning chemicals.
- X-ray equipment, x-ray aprons and accessories.

FURTHER INFORMATION

This bulletin is intended to serve as a guideline and is not all-inclusive. For the specific wording of the law, please refer to the Act and Regulation stated below. Further information may be obtained from:

Winnipeg Office

Manitoba Finance
Taxation Division
101 - 401 York Avenue
Winnipeg, Manitoba R3C 0P8
Telephone (204) 945-5603
Manitoba Toll Free 1-800-782-0318
Fax (204) 948-2087
E-mail: MBTax@gov.mb.ca
Web Site: www.gov.mb.ca/finance/taxation

Westman Regional Office

Manitoba Finance
Taxation Division
311, 340 - 9th Street
Brandon, Manitoba R7A 6C2
Telephone (204) 726-6153
Manitoba Toll Free 1-800-275-9290
Fax (204) 726-6763

Principal References in Legislation:

The Retail Sales Tax Act of Manitoba (C.C.S.M. c. R130), Sections 3(1)(e), 3(1)(f), 3(1)(g), 3(1)(h);
Manitoba Regulation (75/88R), Section 1(1), definition of "dentures", "dental appliance", "drugs for human use", "practitioner" and "prescription".