

# Children's Clothing and Footwear

## About this Guide

The information in this *Guide* explains how Retail Sales Tax (RST) applies to children's clothing and footwear. Please note that this *Guide* replaces the previous versions dated October 2005. Revisions have been identified by a bar ( | ).

## Exempt Clothing

Children's clothing, in sizes up to and including girls' Canada Standard Size 16 and boys' Canada Standard Size 20, qualify for exemption from RST.

Clothing designed for girls or boys and sized small, medium or large is also exempt. Some examples of children's clothing that can be purchased exempt if in these size ranges include:

- bathing suits
- belts
- coats, jackets and ski jackets
- dresses, skirts and blouses
- gloves
- hats, including balaclavas, berets, and caps
- jeans, slacks and trousers
- jogging or track suits
- overalls
- pyjamas
- shorts
- snowsuits and snowmobile suits
- socks, stockings, leg warmers, tutus, leotards, bodysuits, tights and unitards
- sport and dress shirts designed for boys - up to a maximum neck size of 37 centimetres only
- suits
- sweaters
- ties
- undershirts and underwear
- uniforms, such as school, Girl Guide, Boy Scout, hockey, lacrosse, soccer, baseball, etc. (but does not include these items when they contain protective padding)
- vests.

Baby clothing is exempt, including cloth and disposable diapers, rubber pants, training pants, bonnets and booties. Bibs, bunting blankets and receiving blankets are also exempt.

### Note:

The legislative provision for exemption on children's clothing is based on the clothing size and not on the age of the person for whom the items are purchased.

## Taxable Clothing

The following are examples of items that are **not** exempt clothing and are taxable at the general 8 per cent RST rate:

- costumes
- footless stockings
- helmets and gloves for baseball, boxing, hockey, golf, lacrosse and softball
- protective pads for elbows, shoulders and knees
- football, hockey, baseball or other sport pants which have protective padding.

## Other Taxable Items

Some items for children's use are not articles of clothing and are also taxable, such as:

- baby wipes
- blankets
- clamp-on skates
- crib sheets
- feeding bottles and nipples
- harnesses
- hooded bath towels
- mattresses
- pacifiers
- pillows, pillowcases and pads
- skis, swim fins
- sports equipment such as balls, bats, hockey sticks and pucks
- toys and games.

## Exempt Footwear

Footwear costing \$30 or less is exempt to everyone regardless of size, including:

- ballet slippers
- boots, overshoes, rubbers and galoshes
- ski boots and boots with skates attached
- sneakers and sport shoes.

Rental of footwear for \$30 or less is also exempt.

Orthopaedic footwear qualifies for exemption no matter what the selling price. Orthopaedic footwear includes custom-made or corrective footwear that may be purchased off the shelf and adapted under the prescription of a physician.

Since the federal government allows vendors the option of using GST-included pricing when billing customers, RST will not apply unless the GST-included price for footwear is more than \$31.80 (\$30.00 + 6 per cent GST).

## Child Restraint Systems Used in Motor Vehicles

Car seats are required for infants and toddlers weighing less than 18 kg (40 lbs).

Booster seats are required for children under the age of eight, weighing 18 kg or more but less than 36 kg (40-80 lbs) and who stand less than 145 cm (4 feet 9 inches) tall.

Child restraint systems including child car seats and child booster seats, qualify for exemption from RST if they are child restraint systems that meet Transport Canada's safety standards and are described in the Seat Belt Assemblies Regulation under the *Highway Traffic Act*.

Child restraint systems that meet Transport Canada's safety standards will have safe materials, instruction booklets and a National Safety Mark on the seat like the one shown below. Child restraint systems that do not meet the standards are taxable.



## Legislative References

*Retail Sales Tax Act*, Paragraph 7(1)21; Paragraph 7(1)26  
Regulation 1012, Section 1.

## For Further Information

The information contained in this publication is only a guideline. For further information, please contact the nearest Ontario Ministry of Finance Tax Office listed under Taxes - Provincial (Retail) Sales Tax in the blue pages of your telephone directory, call our TAX FAX service at 1-877-4-TAX-FAX (1-877-482-9329), or visit our website at [www.trd.fin.gov.on.ca](http://www.trd.fin.gov.on.ca).

*Ce guide est disponible en français sous le nom « Vêtements et chaussures pour enfants n° 508F ».  
Vous pouvez obtenir un exemplaire en appelant le 1-800-668-5821.*

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