

# Safety Equipment

## *Social Services Tax Act*

### Do you sell safety equipment?

### Do you provide services to safety equipment?

This bulletin provides specific tax information to help the safety equipment industry 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 \(PST\)](#).

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## Sales

You do not charge your customers PST on most **work-related** safety equipment designed to be worn by a worker, such as welders' masks, ear plugs, personal intercom systems or steel-toed boots.

You also do not charge your customers PST on certain general safety equipment, such as first-aid kits, child restraint car seats, portable fire extinguishers and life jackets.

Your customers do not need to fill out any forms to purchase the above items.

## Services

You do not charge PST on services to non-taxable safety equipment. You also do not charge PST on replacement parts designed for non-taxable items listed in this bulletin. For more information, please see [Bulletin SST 018](#), *Taxable Services*.

## Non-Taxable List (Work-Related Safety Equipment)

This is a list of non-taxable **work-related** safety equipment designed to be worn by a worker.

Items not on this list may be found on the non-taxable **general** safety equipment list or the taxable **general** safety list below. If the item is not on any of these lists and you are unsure how tax applies, please contact us.

### A

- Acid resistant footwear
- Aprons – meat cutters', fishers', and wood workers'

### B

- Belts, safety
- Bibs, welding
- Boots with built-in safety features (e.g. steel-toed, steel-soled, disposable boots that provide protection from hazardous spills)

### C

- Canisters for exempt respirators (see Respirators)
- Caps, safety – not including optional weather liners, skull caps, hairnets or sweatbands
- Capes, safety – designed to increase the workers' visibility

- Chainsaw safety pads
- Chaps – designed to protect the worker
- Chin straps for safety caps
- Clothing – flame retardant, chemical resistant

## D

- Disposable boots, coveralls and goggles – that provide protection from hazardous spills

## E

- Ear plugs, ear down, protective ear muffs

## F

- Face shields
- Fall limiters – self-retracting lifelines providing workers an alternative to shock-absorbing lanyards
- Fallers' leggings
- Foot and leg protectors, metatarsal protectors, toe clips, shin guards, foot guards, skidmasters, ice cleats, puncture resistant insoles
- Foot guards
- Footwear with built-in safety features (e.g. safety toes, loggers' caulks, footwear with acid resistant qualities) – not including footwear designed solely for weather protection

## G

- Gas masks – including protection canisters
- Gauntlets
- Glasses and replacement lenses, safety
- Gloves – chainsaw operators', welders' aluminized asbestos, steel grip, mesh guards
- Gloves – designed to increase the workers' visibility
- Gloves, disposable (e.g. grip cotton poly, latex, neoprene, nitrile, polymer, tri-polymer, vinyl, surgical, natural rubber)

- Goggles, safety

## H

- Hard hats – not including optional weather liners, skull caps, hairnets or sweatbands
- Harnesses, safety
- Hearing protectors (e.g. ear down, ear plugs and ear muffs)
- Helmets – not including optional weather liners, skull caps, hairnets or sweatbands
- Hoods for dust, chemical and heat protection

## I

- Ice cleats
- Insoles, puncture resistant
- Intercom systems, personal – designed to be worn while working in confined or hazardous situations to allow for safe, hands-free communication

## J

- Jackets, welding

## K

- Kidney protectors, built in – vests and pants

## L

- Lanyards, safety
- Leggings, welders' and fallers'
- Loggers' caulks

## M

- Mesh guards
- Metatarsal protectors

## P

- Pants – with built-in kidney protectors
- Personal alert safety systems – designed to be worn by a worker in hazardous or potentially hazardous conditions – alerts the wearer to unsafe conditions or alerts rescuers as to the location of the wearer
- Personal intercom systems – designed to be worn by a worker while working in confined or hazardous situations to allow for safe, hands-free communication (includes options and accessories that are designed for, and form part of, the system)

## R

- Rainwear – designed to increase the workers' visibility
- Respirators – to protect from dust, toxic gases and vapours; including gas masks and their canisters

## S

- Safety belts, straps, harnesses, lanyards and wristlets
- Safety caps, hard hats and helmets – not including optional weather liners, skull caps, hairnets or sweatbands
- Self-contained breathing apparatus (SCBAs):
  - SCBA repair or replacement parts that are designed to be worn by the worker. This includes spare air cylinders, padded waist bands, hose connections, spare parts kits, face masks, rescue masks, short air hoses connecting an air cylinder worn by the worker to the worker's face mask and regulators.
  - Options and accessories for the SCBA that are attached to or part of the SCBA at the time of sale, are worn by the worker and are designed specifically for the SCBA. This includes spectacle kits (inserts for masks for individuals who wear glasses), warning lights, air hoses connecting a worker's face mask to an air source not worn by the worker (e.g. 25', 50', and 100' hoses) and communications equipment connected to the SCBA face mask.
- Self-retracting lifelines with retrieval winch
- Shin guards
- Skidmasters

- Sleeves, welding
- Steel-toed boots
- Steel-soled boots
- Straps, safety
- Suits, disposable – that provide protection from flame or hazardous spills

## T

- Toe clips – that provide protection from flame or hazardous spills
- Traffic safety vests – designed to increase the workers' visibility

## V

- Vests, body armour (e.g. police and security guards)

## W

- Welding helmets, jackets, sleeves, bibs and leggings
- Wristlets, safety

## Non-Taxable List (General Safety Equipment)

This is a list of non-taxable **general** safety equipment.

Items not on this list may be found on the **work-related** safety equipment list above or the taxable **general** safety equipment list below. If the item is not on any of these lists and you are unsure how tax applies, please contact us.

## A

- Avalanche airbag backpack systems – designed to carry gas cartridges and airbags that inflate instantly when triggered
- Avalanche beacons and probes
- Avalanche equipment – designed to prevent asphyxiation by providing an artificial air pocket

## B

- Batteries for bicycle lights
- Beacons, avalanche
- Bibs, safety – designed to enhance the visibility of the wearer
- Bicycle helmets, lights, bulbs and reflectors
- Booster seats – designed to allow a child who is too large for a regular children's restraint car seat to use an adult seatbelt
- Buoys and flags, man overboard

## C

- Car restraint seats for children
- Continuous sensors to measure gases, gas detection

## D

- Detector badges – monitor continuously and warn of high gas levels
- Distress flares – for use on a vessel or for emergency use on highways

## E

- 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 for automatically cutting off the gas supply in response to significant movement
- Emergency life saving rafts – approved by the Ministry of Transportation
- Emergency locator transmitters

## F

- Fire alarms, self-contained, for residential use under \$250
- Fire extinguishers, portable – including wheel-mounted; refills
- First aid kits – including dressings and medications
- Fixed CO<sup>2</sup> (carbon monoxide) detectors that provide an audible warning
- Flags and buoys, man overboard
- Flares – for use on vessel or for emergency use on highways
- Floater coats

- Florescent tape and reflective strips – for barriers for emergency use on highways

## G

- Gas detection monitors, continuous
- Gas shut-off devices, emergency – that are designed for manually turning off the gas supply of a building, or that are attached to the gas line and designed for automatically cutting off the gas supply in response to significant movement

## H

- Helmets, safety – for sport, recreation or transportation
- Highway emergency equipment – including triangle emblems, reflectors, florescent tape, reflective strips for highway barriers and distress flares
- Hockey helmets

## L

- Life jackets
- Life saving buoys and flags
- Life saving cushions and throw rings
- Life saving rafts – approved by the Ministry of Transportation
- Locator transmitters, emergency

## M

- Man overboard buoys and flags
- Marine survival suits
- Medical alert transmitters for use in a residence
- Monitors – gas detection, continuous

## O

- Oxygen – when used for medical or emergency use
- Oxygen containers – when used for medical or emergency use
- Oxygen concentrator machines and their humidifier attachments – when used for medical or emergency use



- Oxygen dispensing apparatus – when used for medical or emergency use

## **P**

- Personal continuous gas sensors
- Portable fire extinguishers and their refills
- Probes, avalanchem

## **R**

- Rafts, life saving – approved by the Ministry of Transportation
- Reflectors and reflective strips – for barriers for emergency use on highways
- Repair kits for life rafts – consisting of scissors, glue and rubber cloths, when purchased for an emergency life saving raft approved by the Ministry of Transportation

## **S**

- Smoke detectors, self-contained – for residential use under \$250
- Survival suits, marine

## **T**

- Transceivers – as emergency locator transmitters
- Triangle emblems – for emergency use on highways

## **V**

- Vests, safety – designed to enhance visibility of the wearer
- Vessel distress flares

## **W**

- Warning devices for gas explosion hazards
- Wheel-mounted fire extinguishers

## Taxable List (Safety Equipment)

This is a list of taxable safety equipment. This is not a complete list.

Items not on this list may be found on the non-taxable work-related or general safety equipment lists above. If the item is not on any of these lists and you are unsure how tax applies, please contact us.

### A

- Air delivery systems
- Air source carts and covers for self-contained breathing apparatus (SCBAs)
- Air testing equipment that does not provide continuous monitoring and warning of dangerous gas levels
- Ambulances
- Antifog solutions
- Axes (except to *bona fide* commercial fishers) as firefighting equipment

### B

- Barrier creams and foams
- Battery free radios
- Belts and holsters (e.g. police officers and security guards)
- Belts, tool and equipment
- Biohazard pails
- Blankets, fire

### C

- Cabinets and wall brackets for fire extinguishers
- Carrying cases for SCBAs
- Caution tape
- CB radios
- Cell phones
- Clothing, sports and recreation
- Clothing designed to be worn over SCBAs

- Computerized testing systems for SCBAs
- Confined space recovery systems
- Coveralls, standard – not including coveralls made of flame retardant or chemical resistant material
- CPR dolls and body parts

## D

- Dental masks
- Descent control devices
- Detector tubs – vials used on air quality test sites
- Detector pumps – used to draw a defined quantity of air through a detection tube

## E

- Earthquake detection devices – that detect small vertical vibrations and provide early warning of impending earthquakes
- Emergency lighting
- Equipment belts
- Exterior lightbars
- Eye wash stations and showers

## F

- Fire blankets
- Fire hoses and fire hose hangers
- Fire trucks
- Fire weather stations
- Flag tape
- Footwear – designed solely for protection against weather

## G

- Gas valve shut-offs – that are not designed to manually turn off the gas supply of a building, or automatically cut off the gas supply in response to a significant movement – not including emergency gas shut-off devices

- Gloves (e.g. drivers', leather, vinyl disposable, cloth, rubber) for household or dress use
- Grease resistant mats

## H

- Hair nets
- Harnesses – unless worn by a worker
- Health and safety software
- Holsters (e.g. police officers and security guards)
- Horns, safety
- Hyperbaric oxygen therapy units

## I

- Inspections tags for fire extinguishers
- Infant incubators
- Insoles – felt, winter liners, socks
- Interior vehicle warning lights

## K

- Knee pads

## L

- Lamps for miners' hardhats
- Leg irons

## M

- Marking paint
- Material handling slings
- Measuring tapes
- Miners' lamps – that clip onto hardhats
- Mosquito head nets
- Mounting brackets to hold portable fire extinguishers

## N

- Needle containers
- Netting panels for driving ranges
- Night vision goggles

## P

- Pagers
- Paint filters
- Pole climbers
- Portable manhole ventilators

## R

- Radios, battery-free and two-way
- Rain dickies
- Rainwear – not including rainwear designed to enhance the visibility of a worker
- Road studs – LED signal units, also known as “cat’s eyes”, permanently installed on roadways
- Rope guards

## S

- Safety blankets, fire
- Safety horns and whistles
- Safety nets
- Safety videos
- Seatbelts
- Self-contained breathing apparatus (SCBA) options and accessories that do not form part of the SCBA or are not worn by the worker
- Shoe chains or harnesses – for walking on snow or ice
- Shoulder pads – for recreational sports
- Shovels
- Sirens

- Snowshoes
- Snow survival suits
- Solar powered radios
- Spill response kits
- Spine boards
- Sprinkler systems
- Strollers – that do not form part of a car seat
- Survival suits, snow
- Sweatbands

## T

- Tool belts
- Tool kits for SCBAs
- Topographic maps
- Traffic cones
- Tree climbers
- T-shirts with reflective strips
- Two-way radios

## V

- Valves, gas shut-off – that are not designed to manually turn off the gas supply of a building, or automatically cut off the gas supply in response to a significant movement – not including emergency gas shut-off devices
- Ventilating harnesses
- Vests, surveyors'

## W

- Walkie-talkies
- Wall brackets, fire extinguisher
- Warning signs
- Weather liners for hard hats or clothing

- Welding curtains, screens, blankets and ducting
- Work clothing containing no safety devices
- Whistles, safety

## Y

- Yellow caution tape

## Z

- Zodiac type boats – fibreglass hulls with large inflatable tubes running along the sides and meeting at the bow (except to *bona fide* commercial fishers)

## Purchases

### When to Pay PST

You pay PST on the purchase or lease of new or used goods that you use in your business, such as:

- stationery, furniture and office equipment,
- advertising materials, such as flyers and brochures,
- free promotional items, and
- computer hardware and software (unless custom software).

If the supplier does not charge you PST on the above items, you self-assess and record the PST due at Step 3 of your next tax return.

### When Not to Pay PST

You do not pay PST on the following:

- items you purchase for resale or lease to your customers, and
- containers, labels or packaging materials that are included with your sales at no extra charge to your customers.

To purchase the above items without paying PST, give the supplier your PST registration number.

If you take taxable items from your resale inventory for business or personal use, you self-assess PST on your cost of the items.

### Purchases from Out-of-Province Suppliers

If you purchase taxable goods from an out-of-province supplier, you pay PST on the total amount that you pay to bring the goods into British Columbia, including charges for transportation, customs, excise, and any other costs, except the goods and services tax (GST). If the supplier does not charge you PST, you self-assess and record the PST due at Step 3 of your next tax return.

## Need more info?

Safety Equipment website: [www.sbr.gov.bc.ca/ctb/Safetyequipment.htm](http://www.sbr.gov.bc.ca/ctb/Safetyequipment.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)

## Acknowledgments

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References: *Social Service Tax Act*, Sections 40, 71(j), 71(k) and 77(a), and Regulations 2.45(b) and 3.26