

Medical Supplies and Equipment

Social Service Tax Act

Do you sell medications or health-related items?

Do you provide health-related services?

This bulletin provides specific tax information to help medical service providers and medical equipment retailers 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 \(PST\)](#).

Services

You do not charge PST on services provided to the non-taxable items listed in this bulletin. For more information, please see [Bulletin SST 018, Taxable Services](#).

Sales

You do not charge PST on drugs sold on the prescription of a physician or dentist, nor do you charge PST on dental and optical appliances sold on the prescription of a dentist, optometrist or physician.

Non-taxable List

This is a list of non-taxable items sold by medical service providers.

Products not on this list may be taxable and 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

- After Bite salve
- Acne preparations
- Alcohol swabs, pads and wipes
- AlumaFoam fence splints (foam-laminated aluminum splints)
- Analgesics
- Aneurysm clips (permanent)
- Ankle braces, lace up – qualify as orthopedic appliances
- Antacids
- Antihistamines
- Anti-nauseants
- Anti-parasitic preparations
- Antiphlogistine rubs
- Antiseptics and germicides
- Aprons, lead – for use by radiologists
- Arch Bar Splints
- Arch supports – specially designed orthopaedic
- Artificial larynges
- Artificial limbs, eyes, teeth for implant or attachment to humans
- A.S.A. tablets
- Asthma inhalers, nebulizers, valved holding chambers (aerochambers, optichambers) and masks designed for use with this equipment
- 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
- Autosyringe insulin infusion pumps

B

- Bandages

- Bard Carotid Bypass Shunts – surgically implanted to provide long term access for direct drug or fluid infusion into heart or bloodstream
- 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 – composed of sensor and pump controlled, inflating and deflating air cells to relieve the incidence and severity of bedsores for physically disabled or infirm persons
- 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.

- Breath switch driven mouse emulator to assist quadriplegics in using computers
- Breathing masks
- Briefs, incontinence
- Bunion pads
- Burn pressure garments (elasticized clothing that support tissue while healing)

C

- Callous pads, plasters
- Canes – for the blind, or quad or tripod canes etc.
- Cannulae
- Casting materials, (e.g. stockinette, plaster bandages, padding and casting tape)
- Catheters, retention

- Catheter kits (e.g. Curity Foley Cath Trays), and retention catheter collection devices
- Chairs, lift – designed to assist the physically impaired (e.g. Invacare)
- Chest rubs and inhalants
- Closed caption television decoders
- Cloth diapers and liners
- CO² detectors – if they provide an audible warning of danger in a similar manner to smoke detectors (CO² detectors that are part of equipment used to treat a patient are taxable)
- Cold/hot packs for muscle pain relief
 - Cold remedies
 - Collection devices for retention catheters
 - Commodes
 - Compressed medical gases used as breathing air for patients
 - Computer software packages – designed solely for use by visually impaired persons
 - Controls – hand or foot controls to operate a vehicle
 - Controls to operate electric wheelchairs
 - Corn plasters
 - Coronary stent – metallic scaffolds permanently implanted to support arteries
 - CPR masks, rescue breathing (re-useable, qualify as safety equipment)
 - Cotton, surgical
 - Cough remedies
 - Creams, such as for diaper rash and first aid
 - Crutches
 - Cystic fibrosis mist therapy equipment

D

- Decongestants

- Defibrillators, electrodes and accessories for them – implanted, including sales to hospitals and health care facilities
- Dentures – including adhesives, liners and repair kits
- Devices designed solely to alert persons with a hearing impairment to various sounds, such as telephone rings, baby cries and doorbells
- Diabetic supplies when purchased by, or on behalf of, the diabetic, such as autolets, diabetic testing materials, glucose monitoring units, needles and syringes
- Diapers, cloth
- Diaper liners
- Diaper rash creams and ointments
- Dialysis machines
- Dietary supplements for human consumption
- Door systems – automated, designed for handicapped persons that consist of a button mounted on the wheel chair or near the door, and an opening device mounted on the door
- Dressings, first aid

E

- Ear preparations
- Eczema preparations
- Elastic bandages
- Elbow pads, mattress pads, foot pillows and foot positioners – designed for use by bedridden persons to reduce bed sores
- Electric controls for wheelchairs and scooters
- 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
- Elevators, household – designed for persons with a permanent disability
- Epsom salts

- 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)
- Eyes, artificial
- Eye drops

F

- First aid kits
- First aid dressings and creams
- Foley trays – designed solely for use of persons with a permanent disability
- Foot pillows, elbow pads, mattress pads and foot positioners – designed for use by bedridden persons to reduce bed sores
- Foot medication, powder and sprays

G

- Germicides and antiseptics
- Glideabouts and combination glideabout commodes
- Gloves, latex – used by doctors and health-care workers
- Grab poles – floor to ceiling

H

- Hand cleaners – germicidal or antiseptic
- Hearing aid attachments that amplify signals directly to the hearing aid
- Hearing aids, and batteries designed specifically for hearing aids
- Hearing devices – designed solely to alert persons with a hearing impairment to various sounds, such as telephone rings, baby cries and doorbells

- Hearing telecommunication devices (TDDs) for persons with hearing impairments, including telecaption adaptors, telephone couplers and visual displays for TDDs
- Heat liniment
- Helium, prescribed
- Hemorrhoid preparations
- Hernia mesh (inguinal polypropylene hernia repair mesh) – pre-shaped mesh
- Hip belt for a commode
- Holding chambers, valved – deliver drugs in aerosol form from metered dose inhalers
- Hosiery, elastic – for use as a support to varicose veins
- Hot/cold packs for muscle pain relief
- Hoyer patient lifter

I

- Incontinence briefs
- Infusion pumps – designed to be worn on a person
- Insulin autosyringe infusion pumps
- Inhalants
- Inhalers
- Injection locators, syringe injectors
- Intravenous solutions for medicines and pain control
- Isopropyl marketed as rubbing alcohol

K

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

L

- Lactic acid drops or tablets
- Larynges, artificial
- Laryngeal speaking aids
- Latex gloves – used by doctors and health-care workers
- Laxatives
- Lead aprons – used by radiologists
- Lifts (power and manual) – used to lift and transport patients
- Lift chairs – designed to assist the physically impaired (e.g. Invacare)
- Limbs, artificial
- Liniments
- Liquid medical gases – used as a mild sedative during childbirth
- Lotions, medicated
- Lozenges

M

- Masks – designed for use with inhalers, nebulizers and valved holding chambers
- Masks – reusable rescue breathing for CPR qualify as safety equipment
- Mastectomy prostheses and support garments for such prostheses
- Maternity pads serving the same purpose as sanitary napkins
- Mattress pads, elbow pads, foot pillows and foot positioners – designed for use by bedridden persons to reduce bed sores
- Medical alert transmitters
- Medications - commonly sold as household medical aids that are sold for the purpose of treating, mitigating or preventing a disease or ailment in humans
- Medication sold or dispensed on the prescription of a physician
- Medtronic Carotid Nerve Stimulator – when purchased for use by a chronic invalid
- Mist therapy equipment for cystic fibrosis

N

- Nasal CPAP (Continuous Positive Airway Pressure) System – used to treat sleep apnea
- Nasal sprays or drops
- Nebulizers - when designed solely for the use of persons with a permanent disability, such as asthma
- Needles – when sold to diabetics
- Nitrous oxide – used as an anesthetic

O

- Ointments
- Optical character recognition software for persons with a visual impairment
- OptiChambers with masks for dispensing asthma medication
- Oral contraceptives – only when sold or dispensed on the prescription of a physician
- Orthopaedic appliances:
 - orthopaedic shoes specially constructed, with a doctor's prescription
 - bone plates, joint and hip prostheses, Smith Peterson nails, bone screws, Kirschner wire, Steinman pins and similar items when used in the internal repair of a bone or joint in the human body
 - cervical collars and traction apparatus, leg braces, knee cage supports, walking callipers, growth guidance chairs, Denis Browne splints, shoulder abduction splints, congenital dislocation of the hip braces, splints for peripheral nerve injuries, specialized arch supports, and spinal supports including braces and lumbo-sacral, dorso-lumbar and Sacroiliac pelvic belts
 - interior cervical plates that are permanently inserted into the neck to provide support while bones in the neck fuse
 - cranial fixation bioplates that are permanently inserted and screwed to the skull to cover a hole in the skull
 - Erich Arch Bars that align and hold fractured jaw bones while they mend, and Link Finger Splints that protect and extend injured finger tips during healing

- accessories for an orthopaedic appliance, such as undersleeves, knee cups and hinge covers, that are attached to, or form part of, the appliance at the time of sale and that are sold with the appliance for a single lump sum
- Ostomy supplies – must be purchased by, or on behalf of, a person requiring such specialized items for their own use (purchases by doctors or hospitals are taxable)
 - bag covers (to reduce perspiration and skin irritation)
 - bedside urinary drainage sets and parts for same
 - chiron plast tape, chiron double-sided plasters
 - disposable drain sleeves
 - expando-bottle, bedside drain sets
 - foam pads (ostomy supplies)
 - irrigating kits, curity bedside drainage pads
 - karaya gum washers, sheets and rings
 - lavage kits – to relieve obstruction or blockage due to high residue food particles
 - mucospense, Uri-Kleen (bag cleaning agents)
 - protex sheets, protex powder pads, double faced adhesive discs, adhesive gaskets, stoma guide strips (to position washer accurately around stoma), ileo cement and plastic lock rings
 - reliaseals and colly seals
 - spenco absorption flakes
 - stomaseal colostomy dressings
- Oxygen, oxygen containers or oxygen dispensing apparatus – purchased for medical or emergency use
- Oxygen concentrators and their humidifier attachments – purchased for medical or emergency use

P

- Pacemakers

- Padding (mattress pads, elbow pads, foot pillows and foot positioners) – designed for use by bedridden persons to reduce bed sores
- Page turners
- Pain medication
- Patient lifters
- Permanently implanted medical devices and accessories, such as defibrillators, stents, pacemakers, trachea tubes, vascular patches, peri-strips dry, periguard pericardium and dural repair patches
- Pain relief medications
- Peroxide
- Plaster of paris stockinettes – qualify as orthopedic appliances
- Polymer patient glides – used to transfer patient between stretcher and bed
- Porous plasters
- Prescription glasses and frames – sold together
- Prostheses for implant into the body
- Prostheses – mastectomy and support garments for such prostheses
- Protein supplements for human consumption
- Psoriasis medication

R

- Ramps – designed to move a wheelchair into a vehicle or building
- Reaching aids – designed to enable a person with a physical impairment to pick up things beyond their reach
- Reading machines for persons with a visual impairment
- Rescue breathing masks and barriers
- Respirators
- Retention catheter collection devices
- ROHO balloon cushions
- Rubbing alcohol

S

- Saline solution
- Salves
- Sanitary napkins, tampons and sanitary belts
- Shoes – orthopaedic shoes specially constructed, with a doctor's prescription
- Shower and bathtub systems – designed to enable a person with a disability to shower or bathe (such as the ARJO bathtub and shower system)
- Sleep preparations
- Soaps – medicated
- Sodium chloride for human consumption
- Software – designed solely for use by visually impaired persons
- 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
- Splints
- Stents, coronary (metallic scaffolds permanently implanted to support arteries)
- Sterile water
- Stump socks
- Suppositories
- Syringe injectors
- Syringes – when purchased by, or on behalf of, a diabetic

T

- Tampons
- Teeth, artificial
- 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
- Trachea tubes, non-disposable
- Transfer boards and chairs
- Transportation devices, (e.g. wheelchairs, power operated carriages, elevators and power operated lifts) – designed to facilitate entry into otherwise inaccessible accommodation, or vehicles and replacement batteries purchased for these devices
- Tricycles – custom modified to hold a child with a disability in an upright position
- Trusses to prevent protrusion of a hernia
- Tumble forms and wedges with safety straps for holding children with disabilities

U

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

V

- Vaccines – sold on the prescription of a physician
- Valved holding chambers – deliver drugs in aerosol form from metered dose inhalers
- Ventilators for dispensing oxygen
- Visual ear – Vu-Phone
- Vitamins for human consumption

W

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

X

- X-rays

Taxable List

This is a list of taxable items sold by medical service providers. 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

- AC locators – silicone implants sutured to a vein
- Air mattresses, pillows (general use) and wool mattress underlays
- Airway guedels
- Aneurysm clips, temporary
- Anti-embolism stockings
- Arch supports, generic

B

- Basket stretchers and spinal boards used to move an injured person
- Bathboards
- Beds – including hospital style beds (certain beds are exempt under certain conditions, please see our non-taxable list)
- Biohazard waste canisters
- Biomagnetic jewellery
- Blood collection units and transfer packs
- Blood pressure monitors and equipment
- Blood testing reagents
- Breast pads and pumps

C

- Cardiac scanners
- Casting saws and stands
- Carbon dioxide gas injected in veins during operations
- Catheters – used in balloon angioplasty and intravascular stenting procedures
- Cellular telephones
- Chemical reagents used for blood testing
- Clamps
- Clip-on sunglasses – when sold (or itemized) separately from prescription glasses
- Compressors
- Containers, sterile
- CO² detectors (that are part of equipment used to treat a patient)
- CPR training dolls and body parts

D

- Defibrillators – external, and ancillary support equipment
- Devices used for diagnosis or treatment
- Diagnostic agents, reagents
- Diagnostic equipment
- Dilators
- Disposable diapers
- Disposal containers for needles and syringes
- Drapes, surgical – for infection control

E

- Ear candles
- Electronic stimulators
- Emergency resuscitators

- Emergency safety chairs – designed to evacuate persons with acute and chronic injuries from buildings
- Endotracheal tubes, disposable
- Enema administration kits

F

- Filters
- First aid training dolls and body parts
- Frames for glasses – when sold separately from prescription lenses

G

- Gastro intestinal feeding tubes
- Gowns – surgical and patient
- Guedels and sylets

H

- Helium – not prescribed
- Home automation systems

I

- Incentive spirometers
- Infant incubators
- Infant intensive care warmer
- Infusion pumps
- Instruments
- Instrument cleaners, lubricants and disinfectants
- Internal vessel occluder
- Intraluminal shunt – temporary/disposable
- Intravascular probes
- Introvenous apparatus

- Intubation tubes
- Irrigation trays and syringes
- Isopropyl marketed as a cleaning supply

K

- Kangaroo feeding bag infusion pump systems

L

- Laboratory equipment and supplies
- Lamps or light devices that provide light for treating "winter blues" or SAD syndrome
- Laparoscopic instruments
- Lubricating jelly – used with catheters

M

- Masks, paper or cloth (with or without a fluid shield) – used by physicians or surgeons
- Massage units
- Medical instrument cleaning and lubricating products
- Medical staples
- Medicine droppers
- Monitors

N

- Nasal dilators
- Nasopharyngeals
- Niagra Cyclo Massage
- Needle and syringe disposal containers
- Needleless syringes – unless purchased by, or on behalf of, a diabetic
- Needles for blood collection

- Nitrogen, nitrogen mixtures, nitrogen containers and apparatus – purchased by hospitals
- Nursing pads

O

- Obus Forme orthopaedic brace
- Operating room instruments and equipment
- Orthodontist wire
- Orthopaedic appliance accessories, such as undersleeves, knee cups and hinge covers, that **are not** attached to the appliance at the time of sale or that are invoiced separately from the tax exempt appliance
- Orthopaedic appliances used to treat animals

P

- Patient gowns
- Paper or cloth surgical/dental masks
- Paramedic cardiac scanner and portable emergency resuscitators
- Peak flow meters
- Pill boxes
- Plastic surgery garments (elasticized clothing that supports soft tissue after cosmetic surgery)
- Portable therapeutic massage units
- Pumps

Q

- Q-tips

R

- Respiratory monitors
- Resuscitators

- Reverse osmosis machine

S

- Scissors – unless sold in a first aid kit
- Sequential vascular compression devices
- Shoe insoles
- Speaker phones
- Spinal boards and basket stretchers – used to move an injured person
- Spirometers, incentive
- Staples
- Stents – temporarily implanted
- Stethoscopes
- Stockings, anti-embolism
- Surgical gowns – for surgeons or patients
- Surgical instruments
- Surgical markers
- Surgical masks – including masks with fluid shields
- Sutures
- Suture boots
- Swim moulds – used by hearing impaired
- Sylets and guedels – airway management products
- Syringe and needle disposal containers
- Syringe pumps
- Syringes – unless purchased by, or on behalf of, a diabetic

T

- Tape recorders – used in teaching persons with hearing impairments
- Telephones, cellular telephones and speaker phones
- Therapeutic massage units

- Tourniquets
- Trach care kits and trays
- Trachea tubes, disposable
- Traction equipment
- Tubing

U

- Underpads – for beds or chairs
- Urine test kits

V

- Vacutainers – for blood collection

W

- Wigs
- Wool mattress underlays (e.g. Ultimate)

X

- X-ray cassette covers

Sales to Out-of-Province Customers

If you sell to out-of-province customers and ship the goods to an out-of-province location, you do not charge PST. To show why you did not charge PST, your records must show that the goods were shipped out of the province.

Sales to Other Retailers

You do not charge PST on goods sold to other retailers if they provide their PST registration number. When you sell to retailers, you record their PST registration number on each invoice and keep it in your records to show why you did not charge PST.

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

Purchases from Out-of-Province Suppliers

If you purchase 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?

Medical Supplies and Equipment website: 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

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

References: *Social Service Tax Act*, Sections 40 and 71(a)-71(i), and Regulations 2.16, 2.17, 2.18, 2.20, 2.32, 2.33, 2.45, 3.16, 3.21, 3.25, 3.26, 3.28.3 and 3.35