

## Application of Tax to Items Commonly Sold in Hardware and Building Supply Stores

### *Social Service Tax Act*

**Updated:** February 2005

Effective February 16, 2005: Additional helmets  
exempt

Increase to dollar limit for exempt smoke/fire alarm  
for residential use

The following is a list of items commonly sold by hardware and building supply dealers that are either subject to social service tax or exempt from the tax. This list is produced as a guide for vendors to assist in the application and collection of the tax. It is not an all-inclusive list.

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

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#### **ITEMS EXEMPT FROM TAX**

##### — A —

Agricultural feeds  
Agricultural lime  
Alarms - residential smoke & fire, selling for  
under \$250.00 (exempt effective  
February 16, 2005)

##### — B —

Barbeque briquettes  
Bark mulch  
Batteries for hearing aids  
Bibs - welders protective  
Bicycle helmets  
Bicycle lights and reflectors  
Bicycle replacement parts  
Bicycles - two wheeled  
Books that contain no advertising  
Butane for residential heating, cooking, or lighting

##### — C —

Caulking compounds designed to prevent heat loss  
from a building  
Charcoal briquettes  
Chainsaw operators' safety pads and gloves  
Chemical resistant and flame retardant clothing  
Children's restraint car seats  
Coal

##### — D —

Doors containing multi-glazed windows, including  
those sold with frames, hardware and hinges if  
attached to the door at the time of sale  
Doors - storm, including those sold with frames,  
hardware and hinges if attached to the door at the  
time of sale  
Dust masks

##### — E —

Ear plugs

##### — F —

Face shields  
Fertilizers and manure  
Fire extinguishers (portable) & refills  
Firelogs  
First aid kits  
Floater coats  
Flower seeds  
Fruit bearing trees and plants

— G —

Garden books  
Gas masks  
Goggles & glasses - safety  
Grass seed

— H —

Hard hats  
Hearing aid batteries  
Hearing protectors  
Helmets - see Safety helmets  
Hickory chips

— I —

Ice  
Insulation - blanket, bats, loose fill, or cellular plastic material designed primarily for the purpose of preventing heat loss from a building; including rigid or semi-rigid insulation attached to buildings

— J —

Jackets - life  
Jackets - welders protective

— K —

Kerosene for residential heating, lighting, or cooking  
Kindling

— L —

Lawn seed  
Leggings - protective for welders, loggers  
Life jackets  
Lifesaving rings  
Lime - agricultural

— M —

Magazines  
Masks - dust  
Muffs - ear  
Multi-glazed windows

— P —

Peat moss  
Plant food, pills  
Plants which produce food for human consumption  
Potting soil  
Pressed fireplace logs  
Pressure fuel and propane for residential heating, lighting, or cooking

— R —

Respirators - protection from dust, toxic gases or vapours

— S —

Safety caps  
Safety glasses and goggles  
Safety helmets for sport, recreation and transportation (e.g., bicycle helmets, motorcycle helmets, snowboard and skateboard helmets, hockey and other helmets)  
Safety helmets - work related (e.g., hard hats, welding helmets)  
Seats - children's car restraint  
Seeds - flower and vegetable  
Shields - face  
Sleeves - welders' protective  
Smoke detectors - residential, selling for under \$250.00 (exempt effective February 16, 2005)  
Storm doors  
Storm windows

— T —

Tomato plants  
Trees - fruit bearing

— V —

Vegetable plants and seeds  
Vermiculite - used as insulation or soil conditioner

— W —

Weather stripping materials designed to prevent loss of heat from a building  
White gas for residential heating, lighting, or cooking  
Windows - multi-glazed; storm

## ITEMS SUBJECT TO TAX

— A —

Auto accessories  
Automatic timer controlled thermostats for controlling heating in a building  
Automatic timer controls for lights

— B —

Barbeque lighter fluid and materials  
Batteries (other than for hearing aids)  
Bicycle accessories (except when installed as part of a bicycle purchase)

Bleach  
Bricks  
Brooms  
Brushes - paint, scrubbing, floor  
Bug killers  
Bulbs - flower  
Bulbs - light

— C —

Cabinet hardware  
Cabinets - kitchen, etc.  
Carpets  
Cement  
Ceramic tile  
Chip board  
Clay products  
Cleaners and disinfectants  
Concrete blocks  
Cork  
Cork board  
Cutting charges - for cutting pipe, lumber, etc.  
before the sale of the material is completed

— D —

Decorative brick, tile, etc.  
Decorative floor and wall coverings  
Deflectors - air  
Disinfectants  
Doors  
Door hardware

— E —

Eaves troughing  
Electrical fixtures

— F —

Faucets - water  
Fiberglass panelling  
Fireplace doors - including airtight  
Fixtures - light and plumbing  
Flea collars, powders, and soaps  
Floor coverings  
Floor covering accessories  
Floor tile  
Foam rubber  
Fungicides  
Furnace filters  
Furnaces, fireplaces, and stoves (including those  
with fully enclosed solid combustion chambers  
designed to burn coal & wood only)

— G —

Garden chemicals  
Germicides  
Glass

— H —

Hand tools  
Hardboard  
Hard hat winter liners  
Hardware  
Hardware - door & window  
Household disinfectants and cleaners

— I —

Insect repellents  
Insecticide - coils or spray

— L —

Lamps  
Light bulbs  
Light fixtures  
Lumber

— M —

Mac Tac  
Metal eaves troughing  
Metal siding  
Metal soffits  
Mirrors  
Mirror tile  
Mouldings

— N —

Nails

— P —

Paint  
Paint brushes  
Paint supplies  
Paint thinners  
Panelling  
Particle board  
Pet food  
Pet preparations  
Pipe - water, smoke, air, drain  
Plants - ornamental  
Plastic film and laminate  
Plumbing fixtures  
Plumbing supplies

Plywood  
Power tools  
Putty for glazing windows

— R —

Rentals of items for any period of time  
Rodenticide  
Roofing material  
Room dividers  
Rope  
Rubber foam

— S —

Screws  
Shelving  
Shelving hardware  
Shingles  
Sidewalk blocks  
Stains  
Stoves, furnaces, and fireplaces (including those with fully enclosed solid combustion chambers designed to burn coal and wood only)

— T —

Taps - water  
Thermostats, including automatic timer controlled  
Tile - ceramic, drain, floor, wall  
Tools - hand and power  
Trees - ornamental

— U —

Underfelts and underlay (carpet)  
Upholstery material

— V —

Valves - water  
Vapour barrier  
Vinyl sheeting

— W —

Wall coverings  
Wallpaper  
Water pipe  
Weed control chemicals  
Window hardware  
Wire & cable  
Wiring supplies

## SAFETY EQUIPMENT

### Exemption for Certain Safety Equipment

A variety of safety equipment sold in hardware and building supply stores is exempt from social service tax.

**More Info:** [Bulletin SST 002](#), *Exemption for Safety Equipment*

## TAXABLE SERVICES

A taxable service is any service to install, assemble, dismantle, repair, adjust, restore, recondition, refinish or maintain tangible personal property. The social service tax applies to purchases of these services.

Tax does not apply to charges for such services when they are provided to items that are exempt under the Act or regulations. As a result, tax does not apply when such services are provided to the tax-exempt items listed in this bulletin.

**More Info:** [Bulletin SST 018](#), *Taxable Services*

## ENVIRONMENTAL LEVIES

### What are the Levies?

A \$3 environmental levy applies to all new pneumatic tires priced at \$30 or more, and a \$5 environmental levy applies to all new lead-acid batteries weighing 2kg or more, that are purchased in the province.

**More Info:** [Bulletin SST 015](#), *Environmental Levies on Tires and Batteries*

### NEED MORE INFO?

This bulletin is provided for convenience and guidance. If you still have questions call us at 604 660-4524 in Vancouver or toll-free at 1 877 388-4440 elsewhere in Canada or refer to the legislation.

Information is also on the web at [www.gov.bc.ca/sbr](http://www.gov.bc.ca/sbr) While there, you can subscribe to our free electronic update service.