



Provincial Sales Tax (PST) Bulletin

Bulletin PST 100

Issued: March 2013
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Safety Equipment and Protective Clothing Provincial Sales Tax Act

Latest Revision: The revision bar (|) identifies changes to the previous version of this bulletin dated April 2018. For a summary of the changes, see Latest Revision at the end of this document.

This bulletin provides information to help suppliers of safety equipment and protective clothing understand how PST applies to their business.

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Employers, Self-Employed Persons and Educational Institutions

Your customers are exempt from PST on work-related safety equipment and protective clothing designed to be worn by, or attached to, a worker if the equipment or clothing is required under:

- WorkSafeBC's Occupational Health and Safety Regulation, or
- the Health, Safety and Reclamation Code for Mines in British Columbia

when the equipment or clothing is purchased or leased by:

- an employer for use by their employees in the course of employment,
- a self-employed person for their own use in the course of self-employment, or
- an educational institution for use of students in educational programs provided by that institution.

To support this exemption, your customer must provide you with their PST number or, if they are not registered, a Certificate of Exemption – General ([FIN 490](#)).

If your customer provides you with an exemption certificate, you may make future PST-exempt sales and leases of work-related safety equipment and clothing to that customer on the basis of that certificate provided the information on the certificate is still correct. Your customer must complete a new exemption certificate if the information has changed.

If you do **not** obtain your customer's PST number or a completed Certificate of Exemption – General form ([FIN 490](#)) at or before the time of the sale, you must charge and collect the PST on that sale and remit it to us with your return for the reporting period. If, after paying the PST, your customer returns with the required information or document to support the exemption, you may refund the PST in certain circumstances. For more information, see [Bulletin PST 400](#), PST Refunds.

For information on what work-related safety equipment and protective clothing is required to be worn by, or attached to, a worker under WorkSafeBC's Occupational Health and Safety Regulation or the Health, Safety and Reclamation Code for Mines in British Columbia, visit [WorkSafeBC's regulation website](#) or the [Health, Safety and Reclamation Code for Mines in British Columbia's website](#).

Exempt Work-Related Safety Equipment and Protective Clothing

This is a list of exempt **work-related** safety equipment and protective clothing designed to be worn by a worker. All of the safety equipment and protective clothing on this list must be designed to be worn by a worker. However, anyone may purchase or lease these items exempt from PST, and your customers do not need to provide a PST number or exemption certificate to receive an exemption.

- Acid resistant footwear
- Boots – see footwear
- Caps, safety – not including optional weather liners, skull caps, hairnets or sweatbands
- Chin straps for safety caps
- Ear plugs, ear down, protective ear muffs
- Face shields

- Foot and leg protectors – metatarsal protectors, toe clips, shin guards, foot guards, skid-masters, ice cleats, puncture resistant insoles
- Foot guards
- Footwear with built-in safety features, such as safety toes, loggers' caulks or acid resistant qualities – not including footwear designed solely for weather protection
- Gas masks – including protection canisters
- Gauntlets
- Gloves designed to be worn by a worker with built-in safety features, such as reinforced thumbs, palms or cuffs, designed to protect the wearer from physical harm, including:
 - Chainsaw operator gloves, welders' aluminized asbestos gloves, steel grip gloves, mesh guard gloves
 - Traffic safety gloves designed to enhance visibility
 - Disposable gloves designed to be worn by a worker (e.g. grip cotton poly, latex, neoprene, nitrile, polymer, tri-polymer, vinyl, surgical, natural rubber)

Note: General purpose gloves, dress gloves and gloves designed primarily to protect the wearer from natural elements are taxable.
- Goggles, safety
- Hard hats and helmets – not including optional weather liners, skull caps, hairnets or sweatbands
- Hearing protectors – including ear down, ear plugs and ear muffs
- Ice cleats
- Insoles, puncture resistant
- Loggers' caulks (cork) boots
- Metatarsal protectors
- Personal alert safety systems – designed to be worn by persons working in hazardous or potentially hazardous conditions, and to either alert the wearer to unsafe conditions or to alert rescuers as to the location of the wearer. Includes:
 - Options and accessories that are designed to be worn by a worker and form part of the system at the time of sale, and
 - Base monitor systems that are connected (wirelessly) to the part of the system worn by the worker
- Personal intercom systems – designed to allow for safe, hands-free communication while working in confined or hazardous environments. Includes:

- Options and accessories that are designed to be worn by a worker and form part of the system at the time of sale, and
- Base monitor systems that are connected (wirelessly) to the part of the system worn by the worker
- Respirators – that offer protection from dust, toxic gases and vapours, including protection canisters, and air hoses designed to connect the respirator to an air source if the air hose is obtained together with the respirator
- Safety caps, hard hats and helmets – not including optional weather liners, skull caps, hairnets or sweatbands
- Safety glasses and safety goggles
- Self-contained breathing apparatus (SCBAs) – exempt as respirators, including:
 - Specifically designed replacement parts, such as 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 designed specifically for the SCBA that are designed to be worn by a worker and are attached to or part of the SCBA at the time of sale or lease, including spectacle kits (inserts for masks for individuals who wear glasses), warning lights and communications equipment connected to the SCBA face mask
 - Air hoses designed to connect the SCBA to an air source if the air hose is obtained together with the SCBA
- Shin guards
- Skid-masters
- Steel-soled boots
- Steel-toed boots
- Toe clips – that provide protection from flame or hazardous spills
- Welding helmets

Exempt General Safety Equipment and Protective Clothing

This is a list of exempt **general** safety equipment and protective clothing. Anyone may purchase or lease these items exempt from PST, and your customers do not need to provide a PST number or exemption certificate to receive an exemption.

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

- Air compressors – obtained for use to fill oxygen containers or oxygen dispensing apparatus if the container or apparatus is for emergency use by a firefighter
- Avalanche airbag backpack systems – specifically designed to carry airbags that inflate instantly when triggered to help keep the wearer above the snow surface during an avalanche
- Avalanche beacons and probes for locating avalanche victims
- Avalanche equipment – specifically designed to reduce the likelihood of asphyxiation from the formation of an ice mask on a person who is buried under snow by providing an artificial air pocket through which air is taken from the surrounding snowpack
- Bibs, safety – the sole purpose of which is to enhance the visibility of the wearer
- Bicycle lights and reflectors – including specifically designed replacement batteries and bulbs
- Buoys and flags, life-saving
- Children's booster car seats
- Children's restraint car seats
- Defibrillators – effective March 1, 2023, automated external defibrillators (AEDs), AED pads, and kits containing AEDs are exempt. The exemption does not include **manual** external defibrillators.
- Distress flares, if obtained for:
 - Emergency use on highways
 - Use on a boat to draw attention to the boat when it is in distress
- Emergency gas shut-off devices when:
 - Designed for manually shutting off the gas supply of a building, or
 - Attached to a gas line and designed to automatically shut off the gas supply to a building in response to significant movement
- Emergency locator transmitters
- Fire alarms, self-contained – when designed for residential use and sold for under \$250
- Fire extinguishers, portable – including wheel-mounted; refills
- First aid kits – including dressings and medications

- Fixed CO (carbon monoxide) detectors that monitor for gas on a continuous basis
- Flags and buoys, life-saving
- Floater coats
- Fluorescent tape – when obtained for emergency use on highways
- Gas detection monitors that monitor for gas on a continuous basis
- Gas shut-off devices (emergency), when:
 - Designed for manually shutting off the gas supply of a building, or
 - Attached to a gas line and designed to automatically shut off the gas supply to a building in response to significant movement
- Helmets, safety – when designed for use in sport, recreation or transportation
- Highway emergency equipment: the following equipment is exempt when obtained for use on highways:
 - Triangle emblems
 - Reflectors
 - Fluorescent tape
 - Reflective strips for barriers
 - Distress flares
- Hockey helmets
- Inflatable life rafts – that meet the requirements of the Life Saving Equipment Regulations under the Canada Shipping Act, 2001 for inflatable life rafts. The exemption includes repair kits for exempt inflatable life rafts.
- Life jackets
- Life saving buoys and flags
- Life saving cushions and throw rings
- Life saving rafts – see Inflatable life rafts above
- Locator transmitters, emergency
- Marine safety equipment:
 - Inflatable life rafts: see Inflatable life rafts above
 - Floater coats
 - Life jackets
 - Life-saving cushions and throw rings
 - Life-saving buoys and flags
 - Marine survival suits

- Distress flares – see Distress flares above
- Marine survival suits
- Medical alert transmitters – when designed for use solely to communicate the existence of a medically related emergency and obtained by an individual for use in an individual’s residence
- Oxygen, oxygen containers and oxygen dispensing apparatus, including oxygen concentrator machines and their humidifier attachments – when obtained for medical or emergency use
- Portable fire extinguishers and their refills
- Reflectors and reflective strips for barriers – see Highway emergency equipment above
- Repair kits for inflatable life rafts – see Inflatable life rafts above
- Safety vests and safety bibs – the sole purpose of which is to enhance the visibility of the wearer
- Smoke detectors, self-contained – when designed for residential use and sold for under \$250
- Transmitters – see Medical alert transmitters above
- Triangle emblems – see Highway emergency equipment above
- Vests, safety – the sole purpose of which is to enhance the visibility of the wearer
- Warning devices for gas explosion hazards – if they qualify as gas detection monitors that monitor for gas on a continuous basis

Examples of Taxable Goods

Below are examples of taxable goods that do not qualify as exempt **general** safety equipment and protective clothing. This is not a complete list.

Note: While the items below do not qualify as **general** safety equipment and protective clothing, some items may qualify for the exemption for **work-related** safety equipment and protective clothing. For more information, see Employers, Self-Employed Persons and Educational Institutions above.

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

- Air delivery systems
- Air source carts and covers for respirators or self-contained breathing apparatus (SCBAs)
- Air testing equipment – that does not provide continuous monitoring and warning of dangerous gas levels
- Ambulances
- Antifog solutions
- Axes
- 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
- Cabinets and wall brackets for fire extinguishers
- Carrying cases for SCBAs
- Caution tape (**Note:** Fluorescent tape used as highway emergency equipment is exempt.)
- CB radios
- Cell phones
- Clothing, sports and recreation, other than safety helmets
- Clothing designed to be worn over SCBAs
- Computerized testing systems for SCBAs
- Confined space recovery systems
- Coveralls
- CPR dolls and body parts
- Defibrillators – **manual** external defibrillators, and ancillary support equipment for external defibrillators (e.g. wall brackets)
- Descent control devices
- Detector pumps – used to draw a defined quantity of air through a detection tube
- Detector tubs – vials used on air quality test sites
- 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
- Fire blankets
- Fire hoses and fire hose hangers
- Fire trucks
- Fire weather stations
- Flag tape
- Footwear – designed solely for protection against weather
- Gas valve shut-offs – that are not:
 - Designed to manually shut off the gas supply of a building, or
 - Attached to a gas line and designed to automatically shut off the gas supply to a building in response to a significant movement
- Gloves:
 - General purpose gloves
 - Dress gloves
 - Gloves designed primarily to protect the wearer from natural elements
 - Drivers' gloves and leather gloves
 - Vinyl disposable, cloth or rubber gloves designed for household use
- Grease resistant mats
- Hair nets
- Health and safety software
- Holsters (e.g. police officers and security guards)
- Horns, safety
- Hyperbaric oxygen therapy units
- Infant incubators
- Insoles – felt, winter liners, socks
- Inspection tags for fire extinguishers
- Interior vehicle warning lights
- Lamps for miners' hardhats
- Leg irons
- Marking paint
- Material handling slings
- Measuring tapes

- Mosquito head nets
- Mounting brackets to hold portable fire extinguishers
- Needle containers
- Netting panels for driving ranges
- Night vision goggles
- Pagers
- Paint filters
- Pole climbers
- Portable manhole ventilators
- Radios, battery-free and two-way
- Rain dickies
- Rainwear
- Road studs – LED signal units, also known as “cat’s eyes”, permanently installed on roadways
- Rope guards
- 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 system or are not designed to be worn by a 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 – **Note:** Strollers that are sold with a children’s booster car seat or children’s restraint car seat for a single price are subject to the bundled sales rules (see [Bulletin PST 316](#), Bundled Sales and Leases).

- Sweatbands
- Tool belts
- Tool kits for SCBAs
- Topographic maps
- Traffic cones
- Tree climbers
- T-shirts with reflective strips
- Two-way radios
- 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’ – other than safety vests the sole purpose of which is to enhance the visibility of the wearer
- Walkie-talkies
- Wall brackets, fire extinguisher
- Warning signs
- Weather liners for hard hats or clothing
- Welding curtains, screens, blankets and ducting
- Whistles, safety
- Work clothing containing no safety devices
- Yellow caution tape
- Zodiac type boats – fibreglass hulls with large inflatable tubes running along the sides and meeting at the bow (**Note:** May be exempt if purchased or leased by a qualifying commercial fisher or qualifying aquaculturist; see [Bulletin PST 102](#), Commercial Fishers or [Bulletin PST 103](#), Aquaculturists.)

Related Services

Related services are services provided to goods, or services provided to install goods. PST applies to related services, unless a specific exemption applies.

You do not charge PST on related services provided to exempt safety equipment or protective clothing. Also, replacement parts that are specifically designed for exempt goods listed in this bulletin are exempt from PST if they are obtained for use to repair or recondition those goods.

Note: PST applies to services provided to air hoses designed to connect a respirator or SCBA to an air source, even though the air hose is exempt when purchased or leased together with a respirator or SCBA that is designed to be worn by a worker.

For more information, see [Bulletin PST 301](#), Related Services.

Need more info?

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The information in this bulletin is for your convenience and guidance and is not a replacement for the legislation.

Latest Revision

February 2023

- Updated to reflect that, effective March 1, 2023, automated external defibrillators (AEDs), AED pads, and kits containing AEDs are exempt from PST
 - Other minor revisions
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References: Provincial Sales Tax Act, sections 1 “related service”, 37 and 145; Provincial Sales Tax Exemption and Refund Regulation, sections 1 “qualifying aquaculturist”, “qualifying commercial fisher”, 32-35, 48, 49, 57 and 73, Schedules 2 and 3.