



Safety Equipment and Protective Clothing Provincial Sales Tax Act

Latest Revision: The revision bar (|) identifies changes to the previous version of this bulletin dated February 2023. 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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Exemptions for 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 completed Certificate of Exemption – General ([FIN 490](#)).

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

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

Exempt Work-Related Safety Equipment and Protective Clothing

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

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

- Chin straps for safety caps
- Face shields
- Foot and leg protectors – metatarsal protectors, toe clips, shin guards, foot guards, skid-masters, ice cleats, puncture-resistant insoles
- Footwear or boots 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

- 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, gauntlets
 - 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.
- Hard hats, helmets and safety caps – not including optional weather liners, skull caps, hairnets or sweatbands
- Hearing protectors – including ear down, ear plugs and earmuffs
- Loggers' caulk (cork) boots
- 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; includes KF94, KN95 and N95 respirators
- 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
- Steel-soled and steel-toed boots
- Toe clips – that provide protection from flame or hazardous spills
- Welding helmets

Exempt General Safety Equipment and Protective Clothing

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

Note: Items not on this list may be found on 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 any of these lists 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
- Automated external defibrillators (AEDs), AED pads, and kits containing AEDs
Note: Manual external defibrillators are not exempt.
- 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
- Bicycle lights and reflectors – including specifically designed replacement batteries and bulbs
- Children’s booster and restraint car seats

- 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
- Fluorescent tape – when obtained for emergency use on highways
- Gas detection monitors (e.g. fixed carbon monoxide detectors) that monitor for gas on a continuous basis
- Helmets, safety – when designed for use in sport, recreation or transportation (e.g. hockey helmets)
- Highway emergency equipment - when obtained for use on highways:
 - Distress flares
 - Fluorescent tape
 - Reflective strips for barriers
 - Reflectors
 - Triangle emblems
- Marine safety equipment:
 - Distress flares, if obtained for use on a boat to draw attention to the boat when it is in distress
 - Floater coats
 - Inflatable life rafts – that meet the requirements of the [Life Saving Equipment Regulations](#) under the Canada Shipping Act, 2001 for inflatable life rafts; includes repair kits for exempt inflatable life rafts
 - Life jackets
 - Life-saving buoys and flags
 - Life-saving cushions and throw rings
 - 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
- 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.
- Safety vests and safety bibs – where the sole purpose is to enhance the visibility of the wearer
- Self-contained smoke detectors – when designed for residential use and sold for under \$250
- 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 Exemptions for 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
- Belts and holsters (e.g. for police officers and security guards)
- Biohazard pails
- Cabinets and wall brackets for fire extinguishers
- Carrying cases for SCBAs
- Caution tape
 - **Note:** Fluorescent tape used as highway emergency equipment is exempt.
- Cell phones
- Clothing designed to be worn over SCBAs
- Clothing for sports and recreation - other than safety helmets
- Computerized testing systems for SCBAs
- Confined space recovery systems
- Coveralls
- CPR dolls and body parts
- 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 significant movement.
- Gloves not designed to be worn by a worker and without built-in safety features, including:
 - 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
- Hairnets
- Health and safety software
- 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
- Manual external defibrillators, and ancillary support equipment for external defibrillators (e.g. wall brackets)
- Marking paint
- Material handling slings
- Measuring tapes
- Mosquito head nets
- Mounting brackets for portable fire extinguishers
- Needle containers
- Netting panels for driving ranges
- Night vision goggles
- Pagers
- Paint filters
- Pole climbers

- Portable manhole ventilators
- Radios, battery-free, CB, solar-powered and two-way (e.g. walkie-talkies)
- Rainwear (e.g. rain dickies)
- 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
- SCBA options and accessories - that do not form part of the SCBA system or are not designed to be worn by a worker
- Seatbelts
- Shoe chains or harnesses – for walking on snow or ice
- Shoulder pads – for recreational sports
- Shovels
- Sirens
- Snow survival suits
- Snowshoes
- Spill response kits
- Spine boards
- Sprinkler systems
- Strollers
 - **Note:** Strollers that are sold with children’s booster car seats or children’s restraint car seats for a single price are subject to the bundled sales rules. For more information, see [Bulletin PST 316](#), Bundled Sales and Leases.
- Surveyors’ vests – other than safety vests where the sole purpose is to enhance the visibility of the wearer
- Sweatbands
- Tool belts
- Tool kits for SCBAs
- Topographic maps
- Traffic cones
- Tree climbers
- T-shirts with reflective strips
- Ventilating harnesses

- Warning signs
 - Weather liners for hard hats or clothing
 - Welding curtains, screens, blankets and ducting
 - 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. For more information, 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. Replacement parts that are specifically designed for exempt goods listed in this bulletin are also exempt from PST if they are obtained for use to repair or recondition those goods.

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

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



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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

August 2024

- Specified that KF94, KN95 and N95 respirators are exempt from PST
 - Clarified that PST applies to replacement parts for air hoses designed to connect a respirator or SCBA to an air source
 - 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.